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FOR INFORMATION

FINANCIAL REPORT AND STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1991

SUMMARY

This document, submitted for review and noting by the Executive Board, contains the financial report on the accounts of UNICEF for the biennium ended 31 December 1991. The report, comprised of 9 statements supported by 14 schedules, summarizes the financial results of transactions made in 1990 and 1991. Notes to the financial statements and a summary of significant accounting policies are included.

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ABBREVIATIONS

AGFUND	Arab Gulf Programme for the United Nations Development Organizations
EEC	European Economic Community
EPI	Expanded programme on immunization
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
GCO	Greeting Card and related operations
IAEA	International Atomic Energy Agency
IAF	Inter-American Foundation
ILO	International Labour Organisation
ILSA	Instituto Latinoamericano de Servicios Legales Alternativos
NGOs	Non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PAHO	Pan American Health Organization
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1991

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the biennium ended 31 December 1991 comprising 9 statements and 14 schedules. The financial report provides the details of the 1990-1991 financial results of UNICEF activities. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in 1990-1991 totalled $1,628 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in the period 1990-1991. Income comprised $1,037 million for general resources and $591 million for supplementary funds. This included $135 million in emergency contributions. The breakdown of UNICEF income by source is: 72 per cent ($1,177 million) from Governments and intergovernmental organizations; 24 per cent ($391 million) from fund-raising campaigns, greeting card profit and individual donations; 1 per cent ($21 million) from the United Nations system; and 2 per cent ($39 million) from miscellaneous sources, including exchange rate revaluation of assets and liabilities and interest.

Expenditures

3. UNICEF expenditures in the biennium 1990-1991 were $1,486 million. This amount consisted of $805 million for programme cooperation from general resources and $538 million for programme cooperation from supplementary funds. The remaining expenditures of $143 million were for administrative services. In addition, there were write-offs and adjustments to income totalling $8 million.

Donations-in-kind

4. Donations-in-kind valued by donors at $22 million were delivered by UNICEF to projects during the period 1990-1991. Of this total, $14 million were received from the Government of Italy for the expanded programme on immunization (EPI) and related activities in Africa, the Central American isthmus region and Asia. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts that are not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In the biennium 1990-1991, UNICEF received cash or pledges of $124 million for these special accounts in addition to the balances of the accounts at the beginning of 1990. Disbursements and obligations totaled $131 million, and $6 million were either returned to donors or approved by donors for other services.

Cash holdings

6. Total cash of $403 million (which includes the unspent balances from special accounts in the amount of $47 million) was held with first-class banks in most countries where UNICEF operates. This amount comprised of $371 million in interest-bearing time deposit accounts and $32 in current bank accounts. The total cash holdings of UNICEF included $25 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During the biennium 1990-1991, the Executive Board approved the amount of $1,910 million for new programmes for children in countries with which UNICEF cooperates, as well as to regional and interregional projects. This total includes $1,299 million in programmes to be funded from UNICEF general resources and $611 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1990-1991.

(Signed) James P. GRANT
Executive Director of the
United Nation Children's Fund

II. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1991

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

		1990-1991			1988-1989		
		General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME							
Contributions from Governments	(schedule 1)	794,439,778.20	381,982,247.11	1,176,422,025.31	629,840,400.97	366,218,093.75	996,058,494.72
Contributions from non-governmental sources	(schedule 1)	44,854,015.24	186,667,969.83	231,521,985.07	47,183,320.00	139,926,718.80	187,110,038.80
Greeting Card and related operations							
Net income from operations		159,384,247.09		159,384,247.09	86,236,202.88		86,236,202.88
Income adjustment due to change in accounting method					43,498,995.14		43,498,995.14
United Nations system	(schedule 1)		21,319,792.31	21,319,792.31		16,519,011.21	16,519,011.21
Other income	(schedule 2)	74,901,935.74		74,901,935.74	72,185,870.51		72,185,870.51
Translation adjustment		(36,784,162.99)	1,052,352.08	(35,731,810.91)	(18,265,194.40)	(4,763,935.63)	(23,029,130.03)
TOTAL INCOME		1,036,795,813.28	591,022,361.33	1,627,818,174.61	860,679,595.10	517,899,888.13	1,378,579,483.23
EXPENDITURES							
For programme cooperation from:							
General resources		637,286,799.19		637,286,799.19	458,714,499.92		458,714,499.92
Programme support services	(statement VII)	167,140,027.43		167,140,027.43	134,755,290.12		134,755,290.12
Supplementary funds other than United Nations system			518,389,114.81	518,389,114.81		427,779,554.52	427,779,554.52
United Nations system			19,745,789.33	19,745,789.33		14,147,931.61	14,147,931.61
Total programme cooperation		804,426,826.62	538,134,904.14	1,342,561,730.76	593,469,790.04	441,927,486.13	1,035,397,276.17
Administrative services	(statement VII)	143,111,785.86		143,111,785.86	108,548,295.17		108,548,295.17
TOTAL EXPENDITURES		947,538,612.48	538,134,904.14	1,485,673,516.62	702,018,085.21	441,927,486.13	1,143,945,571.34
EXCESS OF INCOME OVER EXPENDITURES BEFORE WRITE-OFF		89,257,200.80	52,887,457.19	142,144,657.99	158,661,509.89	75,972,402.00	234,633,911.89
Write-off of pledges and other items	(note 4)	2,678,422.84	5,356,241.69	8,034,664.53	532,649.31	4,778,770.29	5,311,419.60
EXCESS OF INCOME OVER EXPENDITURES AFTER WRITE-OFF		86,578,777.96	47,531,215.50	134,109,993.46	158,128,860.58	71,193,631.71	229,322,492.29

Statements II to VIII and notes 1 to 16 form an integral part of this statement and should be read in conjunction with it.

(Signed) Kano Yamamoto
Comptroller

(Signed) James P. Grant
Executive Director

STATEMENT IA

STATEMENT OF INCOME AND EXPENDITURES FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

	1991			1990		
	General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME						
Contributions from Governments	396,870,479.35	182,201,017.38	579,071,496.73	397,569,298.85	199,781,229.73	597,350,528.58
Contributions from non-governmental sources	18,270,270.36	114,614,319.26	132,884,589.62	26,583,744.88	72,053,650.57	98,637,395.45
Greeting Card and related operations	69,640,718.95		69,640,718.95	89,743,528.14		89,743,528.14
United Nations system		11,359,348.18	11,359,348.18		9,960,444.13	9,960,444.13
Other income	35,244,520.68		35,244,520.68	39,661,415.06		39,661,415.06
Translation adjustment	(14,283,880.62)	(7,202,824.88)	(21,486,705.50)	(22,500,282.37)	8,255,176.96	(14,245,105.41)
TOTAL INCOME	505,742,108.72	300,971,859.94	806,713,968.66	531,057,704.56	290,050,501.39	821,108,205.95
EXPENDITURES						
For programme cooperation from:						
General resources	317,843,567.62		317,843,567.62	319,443,231.57		319,443,231.57
Programme support services	86,237,829.44		86,237,829.44	80,902,197.99		80,902,197.99
Supplementary funds other than United Nations system		260,146,233.09	260,146,233.09		258,242,881.72	258,242,881.72
United Nations system		13,101,457.48	13,101,457.48		6,644,331.85	6,644,331.85
Total programme cooperation	404,081,397.06	273,247,690.57	677,329,087.63	400,345,429.56	264,887,213.57	665,232,643.13
Administrative services	74,459,581.61		74,459,581.61	68,652,204.25		68,652,204.25
TOTAL EXPENDITURES	478,540,978.67	273,247,690.57	751,788,669.24	468,997,633.81	264,887,213.57	733,884,847.38
EXCESS OF INCOME OVER EXPENDITURES BEFORE WRITE-OFF	27,201,130.05	27,724,169.37	54,925,299.42	62,060,070.75	25,163,287.82	87,223,358.57
Write-off of pledges and other items	1,401,310.02	1,723,579.14	3,124,889.16	1,281,112.82	3,632,662.55	4,913,775.37
EXCESS OF INCOME OVER EXPENDITURES AFTER WRITE-OFF	25,799,820.03	26,000,590.23	51,800,410.26	60,778,957.93	21,530,625.27	82,309,583.20

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1991

(United States dollars)

		1991	1989
ASSETS			
Cash holdings	(schedule 3)	403,264,004.25	310,797,592.19
Contributions receivable:			
For current and prior years	(schedule 4)	288,926,066.96	222,870,613.22
For future years	(schedule 8)	86,703,397.68	53,154,261.35
Accounts receivable, advances and deposits	(schedule 6)	156,969,435.24	129,319,634.13
Inventories	(schedule 7)	40,505,223.02	34,252,555.71
Capital assets	(note 16)	8,072,308.13	4,329,001.02
TOTAL ASSETS		984,440,435.28	754,723,657.62
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	143,819,947.26	59,357,193.39
Income received in advance for Greeting Card and related operations		466,148.96	11,997,617.73
Accounts payable and other unliquidated obligations	(schedule 9)	77,422,653.58	44,469,883.52
Special accounts:			
Procurement services and other services	(schedule 10)	47,121,373.66	59,636,849.34
TOTAL LIABILITIES		268,830,123.46	175,461,543.98
FUND BALANCE	(statement III)	715,610,311.82	579,262,113.64
TOTAL LIABILITIES AND FUND BALANCE		984,440,435.28	754,723,657.62

Statements III to VIII and notes 1 to 16 form an integral part of this statement and should be read in conjunction with it.

(Signed) Kano Yamamoto
Comptroller

(Signed) James P. Grant
Executive Director

STATEMENT III

STATEMENT OF FUND BALANCES FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

		General resources and other funds	Supplementary funds	Total
FUND BALANCES, 1 JANUARY 1990		265,273,989.63	313,988,124.01	579,262,113.64
Increase in medical insurance plan		2,305,312.62		2,305,312.62
Increase in procurement services - staff and related cost		23,551.42		23,551.42
Increase in capital asset fund		22,184,340.68		22,184,340.68
Interfund transfer		(22,000,000.00)		(22,000,000.00)
Decrease in revolving fund - special events		(275,000.00)		(275,000.00)
Excess of income over expenditures for the biennium ended 31 December 1991	(statement 1)	86,578,777.96	47,531,215.50	134,109,993.46
FUND BALANCES, 31 DECEMBER 1991		354,090,972.31	361,519,339.51	715,610,311.82

COMPOSITION OF FUND BALANCES, 31 DECEMBER		1991	1989
General resources		322,011,719.94	257,432,941.98
Supplementary funds		361,519,339.51 a/	313,988,124.01 b/
Fund for procurement services - staff and related cost	(schedule 11)	854,847.79	831,296.37
Revolving fund - special events			275,000.00
Fund for insurance		300,000.00	300,000.00
Fund for medical insurance plan		4,448,265.76	2,142,953.14
Capital asset fund		26,476,138.82	4,291,798.14
TOTAL FUND BALANCE		715,610,311.82	579,262,113.64

a/ This amount is net of the 1991 overexpenditures of $2,020,699.85 reported in E/ICEF/1992/AB/L.11.

b/ This amount is net of the 1989 overexpenditures of $4,835,863.20 reported in E/ICEF/1990/AB/L.10.

STATEMENT IV

STATEMENT OF CASH FLOWS FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

		1990-1991	1988-1989
INCREASE (DECREASE) IN CASH FROM:			
Excess of income over expenditures after write-off	(statement I)	134,109,993.46	229,322,492.29
Adjustments to reconcile net income to net cash provided by operating activities:			
Capital asset fund		22,184,340.68	
Interfund transfer		(22,000,000.00)	
Fund for medical insurance plan		2,305,312.62	2,142,953.14
Fund for insurance			50,000.00
Fund for procurement services - staff and related cost		23,551.42	131,296.37
Revolving fund - special events		(275,000.00)	
Total adjustments		2,238,204.72	2,324,249.51
Contributions receivable for current and prior years		(66,055,453.74)	(53,687,621.16)
Contributions receivable for future year		(33,549,136.33)	82,365,223.89
Accounts receivable, advances and deposits		(27,649,801.11)	(88,710,117.88)
Inventories		(6,252,667.31)	9,607,385.03
Capital assets		(3,743,307.11)	2,455,559.59
Contributions for following years pledged and received in advance		84,462,753.87	(93,125,094.28)
Income received in advance for Greeting Card and related operations		(11,531,468.77)	(1,045,139.41)
Prepaid expenditures for Greeting Card and related operations			15,267,880.76
Accounts payable and other unliquidated obligations		32,952,770.06	6,713,143.64
Special accounts		(12,515,475.68)	7,597,115.06
Total changes in assets and liabilities		(43,881,786.12)	(112,561,664.76)
Net funds from (used in) operations		92,466,412.06	119,085,077.04
Cash and cash equivalents at beginning of biennium		310,797,592.19	191,712,515.15
Cash and cash equivalents at end of biennium		403,264,004.25	310,797,592.19

STATEMENT V

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES AND SUPPLEMENTARY FUNDS

AS AT 31 DECEMBER 1991

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balances of programmes as at 1 January 1990	852,123,932.47	369,201,334.33	8,592,349.99	1,229,917,616.79
Approved at the Executive Board sessions a/				
New programmes	1,190,988,460.00			1,190,988,460.00
Savings and deficits	(242,937.60)			(242,937.60)
Made between Executive Board sessions	82,253,652.43	575,381,926.94	24,670,748.13	682,306,327.50
Adjustments to programmes	25,619,019.71	10,656,043.65	(50.52)	36,275,012.84
Savings of 1990-1991 budget	(6,891,580.16)			(6,891,580.16)
Recovery from packing and assembly activities	(10,029,206.55)			(10,029,206.55)
	2,133,821,340.30	955,239,304.92	33,263,047.60	3,122,323,692.82
Expenditures	947,538,612.48	518,389,114.81	19,745,789.33	1,485,673,516.62
Unspent balances of programmes as at 31 December 1991	1,186,282,727.82	436,850,190.11	13,517,258.27	1,636,650,176.20
Fund balance as at 31 December 1991	322,011,719.94	354,113,578.18	7,405,761.33	683,531,059.45
Translation adjustment, 1987-1991		1,840,711.19		1,840,711.19
Subtotal	322,011,719.94	355,954,289.37	7,405,761.33	685,371,770.64
To be financed from future income	864,271,007.88	80,895,900.74	6,111,496.94	951,278,405.56

a/ E/ICEF/1990/P/L.1, E/ICEF/1990/P/L.36, E/ICEF/1990/P/L.38, E/ICEF/1989/P/L.41, E/ICEF/1989/12, E/ICEF/1991/AB/L.12, E/ICEF/1991/P/L.2, E/ICEF/1991/P/L.39, E/ICEF/1991/P/L.40, E/ICEF/1992/P/L.44 and E/ICEF/1991/15.

STATEMENT VI

PROGRAMME COOPERATION:
STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Area and country assistance	Approved programmes unspent balances at 1 January 1990	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1991
AFRICA					
Angola	9,026,280.55	24,760,795.37	33,787,075.92	18,625,832.93	15,161,242.99
Benin	5,338,411.03	3,870,681.06	9,209,092.09	4,790,826.19	4,418,265.90
Botswana	595,470.30	2,454,217.97	3,049,688.27	1,631,264.88	1,418,423.39
Burkina Faso	5,385,959.87	6,356,866.05	11,742,825.92	8,666,185.67	3,076,640.25
Burundi	5,903,394.34	1,900,524.10	7,803,918.44	6,034,204.50	1,769,713.94
Cameroon	2,482,221.43	4,740,030.91	7,222,252.34	3,107,287.46	4,114,964.88
Cape Verde	676,862.51	3,568,175.95	4,245,038.46	1,668,833.43	2,576,205.03
Central African Republic	3,840,707.52	3,027,580.47	6,868,287.99	5,627,867.18	1,240,420.81
Chad	5,003,938.84	8,699,473.30	13,703,412.14	7,933,246.16	5,770,165.98
Comoros	300,958.19	1,510,267.24	1,811,225.43	1,342,854.57	468,370.86
Congo	931,606.94	2,718,245.65	3,649,852.59	2,566,911.00	1,082,941.59
Côte d'Ivoire	2,049,401.27	2,649,456.05	4,698,857.32	4,233,685.15	465,172.17
Equatorial Guinea	433,121.47	2,830,000.00	3,313,121.47	1,619,679.77	1,693,441.70
Ethiopia	36,627,075.69	18,966,087.34	55,593,163.03	40,061,379.73	15,531,783.30
Gambia	1,019,708.72	669,394.31	1,689,103.03	1,473,801.27	215,301.76
Ghana	3,307,692.60	13,545,741.57	16,853,434.17	4,926,243.11	11,927,191.06
Guinea	4,365,968.17	11,529,693.54	15,895,661.71	7,821,586.92	8,074,074.79
Guinea-Bissau	1,489,725.17	3,660,958.40	5,150,683.57	3,400,169.62	1,750,513.95
Kenya	12,691,538.82	8,194,180.06	20,885,718.88	13,394,703.70	7,491,015.18
Lesotho	2,083,307.11	777,650.17	2,860,957.28	2,685,728.62	175,228.66
Liberia	1,255,623.89	12,810,642.73	14,066,266.62	4,701,353.13	9,364,913.49
Madagascar	2,536,328.83	15,134,574.70	17,670,903.53	7,835,996.12	9,834,907.41
Malawi	5,876,469.92	4,345,197.67	10,221,667.59	8,218,095.44	2,003,572.15
Mali	12,246,476.51	6,132,798.80	18,379,275.31	12,328,611.52	6,050,663.79
Mauritania	2,440,871.31	2,157,112.03	4,597,983.34	3,654,632.21	943,351.13
Mauritius	200,150.76	1,315,921.57	1,516,072.33	737,485.47	778,586.86
Mozambique	24,183,610.39	45,120,417.06	69,304,027.45	32,059,408.16	37,244,619.29
Namibia	2,481,636.95	6,939,480.11	9,421,117.06	6,332,657.31	3,088,459.75
Niger	8,719,136.50	2,325,127.38	11,044,263.88	5,459,593.24	5,584,670.64
Nigeria	26,886,627.06	71,721,013.29	98,607,640.35	39,095,628.29	59,512,012.06
Rwanda	5,232,712.24	4,173,660.69	9,406,372.93	6,627,453.56	2,778,919.37
Sao Tome and Principe	742,974.12	2,302,566.07	3,045,540.19	658,766.95	2,386,773.24
Senegal	3,339,303.67	7,966,887.54	11,306,191.21	8,079,406.36	3,226,784.85
Sierra Leone	2,143,218.84	11,956,790.94	14,100,009.78	6,644,825.61	7,455,184.17
Somalia	6,316,076.79	9,715,127.05	16,031,203.84	8,542,613.12	7,488,590.72
Swaziland	1,597,544.73	2,494,251.41	4,091,796.14	1,749,618.20	2,342,177.94
Togo	5,165,676.54	2,187,000.00	7,352,676.54	2,985,050.06	4,367,626.48
Uganda	10,530,860.61	60,149,108.67	70,679,969.28	26,699,839.98	43,980,129.30
United Republic of Tanzania	28,685,329.85	20,050,081.56	48,735,411.41	30,753,781.33	17,981,630.08
Zaire	2,034,746.01	21,345,000.00	23,379,746.01	13,785,148.89	9,594,597.12
Zambia	3,184,154.70	10,175,620.71	13,359,775.41	5,564,708.13	7,795,067.28
Zimbabwe	4,593,640.96	6,256,246.05	10,849,887.01	4,398,688.74	6,451,198.27

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Area and country assistance	Approved programmes unspent balances at 1 January 1990	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1991
Regional	14,090,423.83	15,734,873.11	29,825,296.94	11,692,198.61	18,133,098.33
Area total	278,036,945.55	468,989,518.65	747,026,464.20	390,217,852.29	356,808,611.91
EAST ASIA AND THE PACIFIC					
Cambodia	8,620,070.14	15,471,817.98	24,091,888.12	12,659,220.58	11,432,667.54
China	62,814,557.94	8,826,481.86	71,641,039.80	30,719,768.36	40,921,271.44
Democratic People's Republic of Korea	1,085,880.42		1,085,880.42	672,544.94	413,335.48
Indonesia	15,806,281.30	58,473,289.57	74,279,570.87	21,252,483.20	53,027,087.67
Lao People's Democratic Republic	4,049,726.78	3,217,952.94	7,267,679.72	4,286,935.14	2,980,744.58
Malaysia	1,101,920.32		1,101,920.32	844,436.50	257,483.82
Mongolia	120,527.31	2,430,000.00	2,550,527.31	461,266.46	2,089,260.85
Myanmar	9,136,959.12	26,616,280.63	35,753,239.75	14,312,958.03	21,440,281.72
Pacific Island countries	2,958,361.36	227,294.76	3,185,656.12	2,677,007.64	508,648.48
Papua New Guinea	971,264.62	1,574,850.84	2,546,115.46	1,780,971.70	765,143.76
Philippines	11,181,743.32	22,038,848.31	33,220,591.63	16,673,726.75	16,546,864.88
Republic of Korea	11,072.19	1,529,952.34	1,541,024.53	871,957.82	669,066.71
Thailand	10,453,070.36	4,105,061.67	14,558,132.03	7,666,922.25	6,891,209.78
Viet Nam	14,997,485.28	41,015,466.38	56,012,951.66	19,825,987.85	36,186,963.81
Regional	5,264,748.33	19,062,082.16	24,326,830.49	18,263,025.63	6,063,804.86
Area total	148,573,668.79	204,589,379.44	353,163,048.23	152,969,212.85	200,193,835.38
SOUTH ASIA					
Afghanistan	(332,277.51)	345,916.16	13,638.65	13,638.65	
Bangladesh	86,898,634.67	36,953,039.52	123,851,674.19	65,752,056.70	58,099,617.49
Bhutan	7,376,958.17	711,140.91	8,088,099.08	5,708,622.05	2,379,477.03
India	86,871,928.23	248,009,671.98	334,881,600.21	119,996,085.80	214,885,514.41
Maldives	646,208.88	2,185,572.47	2,831,781.35	1,290,941.21	1,540,840.14
Nepal	19,057,489.86	6,499,261.61	25,556,751.47	15,303,756.81	10,252,994.66
Pakistan	36,441,893.72	10,920,826.56	47,362,720.28	28,905,272.83	18,457,447.45
Sri Lanka	7,659,644.76	9,482,570.28	17,142,215.04	9,564,327.91	7,577,887.13
Area total	244,620,480.78	315,107,999.49	559,728,480.27	246,534,701.96	313,193,778.31

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Area and country assistance	Approved programmes unspent balances at 1 January 1990	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1991
MIDDLE EAST AND NORTH AFRICA					
Algeria	184,502.98	4,027,000.00	4,211,502.98	878,602.35	3,332,900.63
Bahrain	50,673.56		50,673.56	50,673.56	
Djibouti	1,558,805.13	1,993,337.61	3,552,142.74	2,282,021.27	1,270,121.47
Egypt	19,983,588.49	851,053.52	20,834,642.01	8,061,120.53	12,773,521.48
Iran (Islamic Republic of)	1,250,054.15	10,488,553.36	11,738,607.51	7,971,067.28	3,767,540.23
Iraq	1,882,797.97	38,524,778.96	40,407,576.93	25,099,285.72	15,308,291.21
Jordan	62,272.77	10,551,399.81	10,613,672.58	7,040,632.67	3,573,039.91
Kuwait		99,221.00	99,221.00	19,884.33	79,336.67
Lebanon	2,972,031.22	5,144,105.20	8,116,136.42	6,821,122.66	1,295,013.76
Lebanon rehabilitation	425,976.25	(425,917.75)	58.50	58.50	
Morocco	2,718,846.27	2,960,597.45	5,679,443.72	5,171,843.78	507,599.94
Oman	263,935.89	4,151,053.24	4,414,989.13	993,656.59	3,421,332.54
Palestinian children and mothers	972,314.86	3,436,388.21	4,408,703.07	3,221,093.46	1,187,609.61
Saudi Arabia	72,552.28	(53,145.52)	19,406.76	19,406.76	
Sudan	19,095,249.52	78,180,418.51	97,275,668.03	51,501,590.74	45,774,077.29
Syrian Arab Republic	638,893.37	3,169,869.92	3,808,763.29	1,843,075.20	1,965,688.09
Tunisia	549,338.00	4,759,930.13	5,309,268.13	1,311,325.23	3,997,942.90
Turkey	1,186,779.21	16,611,555.81	17,798,335.02	5,306,900.68	12,491,434.34
Yemen	8,407,798.16	5,679,344.96	14,087,143.12	6,892,843.93	7,194,299.19
Regional	128,985.71	53,145.52	182,131.23	132,593.59	49,537.64
Area total	62,405,395.79	190,202,689.94	252,608,085.73	134,618,798.83	117,989,286.90
EUROPE					
Albania		908,915.38	908,915.38	281,914.94	627,000.44
Bulgaria		50,000.00	50,000.00	2,048.40	47,951.60
Romania		4,185,699.87	4,185,699.87	2,690,034.64	1,495,665.23
Union of Soviet Socialist Republics a/		336,570.43	336,570.43	293,097.33	43,473.10
Yugoslavia		1,337,985.44	1,337,985.44		1,337,985.44
Area total		6,819,171.12	6,819,171.12	3,267,095.31	3,552,075.81
THE AMERICAS AND THE CARIBBEAN					
Argentina	1,000,299.72	4,598,822.29	5,599,122.01	2,237,212.12	3,361,909.89
Belize	97,495.94	218,347.65	315,843.59	192,384.10	123,459.49
Bolivia	5,944,889.12	8,560,156.79	14,505,045.91	9,108,603.40	5,396,442.51
Brazil	4,899,286.07	14,327,953.77	19,227,239.84	10,137,285.34	9,089,954.50
Chile	410,306.04	3,949,400.00	4,359,706.04	1,312,452.99	3,047,253.05

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Area and country assistance	Approved programmes unspent balances at 1 January 1990	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1991
Colombia	5,331,908.93	2,090,906.66	7,422,815.59	5,073,795.27	2,349,020.32
Costa Rica	334,060.12	8,439.92	342,500.04	330,266.88	12,233.16
Cuba		700,000.00	700,000.00	686,263.48	13,736.52
Dominica	7,589.75		7,589.75		7,589.75
Dominican Republic	1,020,661.07	995,257.06	2,015,918.13	1,899,293.74	116,624.39
Ecuador	295,754.64	5,443,364.65	5,739,119.29	4,108,453.57	1,630,665.72
El Salvador	2,169,033.32	1,730,977.04	3,900,010.36	3,356,303.23	543,707.13
Guatemala	1,877,627.60	3,315,111.53	5,192,739.13	4,393,479.67	799,259.46
Guyana	388,143.71	1,480,000.00	1,868,143.71	1,047,876.64	820,267.07
Haiti	2,480,318.91	9,443,021.51	11,923,340.42	4,753,071.39	7,170,269.03
Honduras	1,640,827.62	4,525,199.15	6,166,026.77	3,196,079.45	2,969,947.32
Jamaica	769,111.02	2,302,134.03	3,071,245.05	1,768,955.54	1,302,289.51
Mexico	2,074,426.61	11,468,829.44	13,543,256.05	7,465,097.35	6,078,158.70
Nicaragua	3,192,909.27	4,503,258.38	7,696,167.65	6,208,916.05	1,487,251.60
Panama	16,529.17	(15,155.76)	1,373.41	1,373.41	
Paraguay	1,363,532.53	852,088.04	2,215,620.57	1,594,571.14	621,049.43
Peru	5,706,622.03	4,787,779.01	10,494,401.04	9,256,538.27	1,237,862.77
Saint Lucia	10,244.14		10,244.14		10,244.14
Uruguay	269,936.45		269,936.45	208,890.59	61,045.86
Venezuela		3,750,000.00	3,750,000.00	727,153.90	3,022,846.10
Regional	22,305,993.88	44,422,406.35	66,728,400.23	25,345,927.12	41,382,473.11
Area total	63,607,507.66	133,458,297.51	197,065,805.17	104,410,244.64	92,655,560.53
GLOBAL ASSISTANCE					
Food and nutrition surveillance	4,688,346.91	850,803.81	5,539,150.72	2,451,920.81	3,087,229.91
Regional women's projects	139,232.93		139,232.93	69,930.95	69,301.98
Project preparation and training	31,544,695.06	33,069,808.50	64,614,503.56	33,676,601.05	30,937,902.51
Emergency Reserve Fund b/	1,301,847.00	10,698,732.88	12,000,579.88	8,346,804.20	3,653,775.68
Syrian Emergency Operation		18,475,000.00	18,475,000.00		18,475,000.00
Training of communicators for child survival and development	748,544.74	(166,132.54)	582,412.20	(44,219.98)	626,632.18
Parliamentarians and the media	92,653.45		92,653.45		92,653.45
International Child Development Centre	6,053,509.00	8,875,550.36	14,929,059.36	7,832,696.43	7,096,362.93

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Area and country assistance	Approved programmes unspent balances at 1 January 1990	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1991
Global communication		2,030,000.00	2,030,000.00	286,032.09	1,743,967.91
Child survival and development	66,528,789.12	102,235,883.55	168,764,672.67	81,963,590.04	86,801,082.63
WHO/UNICEF joint nutrition	13,168,791.18	(1,992,378.67)	11,176,412.51	7,051,474.41	4,124,938.10
Essential drugs for primary health care in Africa	6,412,693.83	(49,853.30)	6,362,840.53	1,768,967.45	4,593,873.08
Total global assistance	130,679,103.22	174,027,414.59	304,706,517.81	143,403,797.45	161,302,720.36
TOTAL PROGRAMME ASSISTANCE	927,923,101.79	1,493,194,470.74	2,421,117,572.53	1,175,421,703.33	1,245,695,869.20
Programme support services	163,681,027.00	217,175,400.93	380,856,427.93	177,169,233.98	203,687,193.95
Administrative services	138,313,488.00	192,065,410.91	330,378,898.91	143,111,785.86	187,267,113.05
Recovery from packing and assembly activities		(10,029,206.55)	(10,029,206.55)	(10,029,206.55)	
TOTAL BUDGET	301,994,515.00	399,211,605.29	701,206,120.29	310,251,813.29	390,954,307.00
TOTAL ASSISTANCE	1,229,917,616.79	1,892,406,076.03	3,122,323,692.82	1,485,673,516.62	1,636,650,176.20

a/ In a letter dated 24 December 1991, the President of the Russian Federation informed the Secretary-General that the membership of the Union of Soviet Socialist Republics in all United Nations organs was being continued by the Russian Federation with the support of the 11 member countries of the Commonwealth of Independent States.

b/ In 1990, the Executive Director made a total allocation of $4,000,000 from the Emergency Reserve Fund as follows: $265,000 to the African emergency; $100,000 to Djibouti; $3,734 to the Islamic Republic of Iran; $1,679,266 to the Sudan; $50,000 to Namibia; $80,000 to the Côte d'Ivoire; $100,000 to Guinea; $580,000 to Liberia; $70,000 for the West Bank/Gaza; $40,000 to the United Republic of Tanzania; $100,000 to Madagascar; $80,000 to Sierra Leone; $692,000 to Angola and $160,000 to Yemen.

In 1991, the Executive Director made a total allocation of $6,132,412 from the Emergency Reserve Fund as follows: $573,100 to the African emergency; $693,000 to Afghanistan; $265,000 to Angola; $54,444 to Albania; $865,332 to Bangladesh; $50,000 to Bolivia; $92,000 to Cameroon; $250,000 to Chad; $50,000 to Costa Rica; $35,218 to Equador; $50,779 for the situation between Kuwait and Iraq (Kuwait); $200,000 to Haiti; $339,130 to the Islamic Republic of Iran; $93,500 to Kenya; $111,000 to Malawi; $175,000 to Mauritania; $25,000 to Mauritius $50,000 to Mozambique; $75,000 to Myanmar; $25,000 to Panama; $438,000 to Peru; $100,000 to the Phillippines; $251,000 to Sierra Leone; $685,000 to Somalia; $200,000 to Viet Nam; $100,000 for the West Bank/Gaza; $35,909 to Yemen and $250,000 to Yugoslavia.

STATEMENT VII

STATUS OF APPROVED BUDGET ESTIMATES FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

	Approved budget estimates	Obligations incurred a/		Unencumbered amounts
		Programme support services	Administrative services	
Budget expenditures				
Category 1 - Staff costs				
International staff costs	102,286,351.00	53,365,777.49	45,095,066.59	3,825,506.92
Local staff costs	91,009,169.00	47,551,400.78	40,181,811.00	3,275,957.22
Category 2 - General operating costs				
General operating costs (headquarters)	64,201,142.00	34,169,891.61	28,874,188.86	1,157,061.53
General operating costs (field)	57,359,216.00	32,276,598.82	27,274,321.53	(2,191,704.35)
Capital expenditures (headquarters)	2,196,223.00	1,378,810.68	1,165,120.46	(347,708.14)
Capital expenditures (field)	1,186,250.00	616,882.89	521,277.42	48,089.69
Category 3 - Packing and assembly costs	8,934,249.00	7,809,871.71		1,124,377.29
Total all categories	327,172,600.00	177,169,233.98	143,111,785.86	6,891,580.16
Less:				
Recovery/income from packing/assembly activities b/	16,000,000.00	16,341,749.47		(341,749.47)
All other income	7,150,000.00	8,274,930.06	1,732,222.53	(2,857,152.59)
Contributions from assisted Governments towards local budget costs	1,850,000.00	714,943.81	639,116.44	495,939.75
Subtotal	25,000,000.00	25,331,623.34	2,371,338.97	(2,702,962.31)
Total	302,172,600.00	151,837,610.64	140,740,446.89	9,594,542.47

a/ Obligations were incurred as follows:

	1991	1990	Total
Programme support services	92,221,667.88	84,947,566.10	177,169,233.98
Administrative services (statement I)	74,459,581.61	68,652,204.25	143,111,785.86
Total	166,681,249.49	153,599,770.35	320,281,019.84

b/

Programme support services	92,221,667.88	84,947,566.10	177,169,233.98
Less: Recovery from packing and assembly activities	5,983,838.44	4,045,368.11	10,029,206.55
Net programme support services (statement I)	86,237,829.44	80,902,197.99	167,140,027.43

STATEMENT VIII

CAPITAL ASSET FUND:

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1991

(United States dollars)

	1991	1989
ASSETS		
Cash holdings	19,627,969.54	
Office buildings		
Dar-es-Salaam, United Republic of Tanzania	542,774.26	181,038.70
Harare, Zimbabwe	394,847.05	394,847.05
New Delhi, India	1,812,847.63	1,812,847.63
Niamey, Niger	247,397.31	247,397.31
Port-au-Prince, Haiti	186,036.90	186,036.90
Sana'a, Yemen	268,276.56	268,276.56
Santiago, Chile	32,142.85	32,142.85
Accra, Ghana	351,537.05	
Bogota, Colombia	1,658,465.98	
Bamako, Mali	44,337.95	
Subtotal	5,538,663.54	3,122,587.00
UNICEF housing		
Lagos, Nigeria	65,205.61	65,205.61
Harare, Zimbabwe	212,106.46	212,106.46
Kampala, Uganda	250,000.00	250,000.00
Jakarta, Indonesia		226,407.23
Brasilia, Brazil	146,476.57	146,476.57
Juba, Sudan	21,617.96	21,617.96
Windhoek, Namibia	374,099.14	247,397.31
Burundi, Bujumbura	240,000.00	
Subtotal	1,309,505.74	1,169,211.14
TOTAL ASSETS	26,476,138.82	4,291,798.14
LIABILITIES		
FUND BALANCE		
From regular budget appropriations:		
Prior periods	4,291,798.14	4,044,400.83
Prior period adjustment	126,701.83	
Current period		247,397.31
Current period income	57,638.85	
Transfer from general resources	22,000,000.00	
TOTAL LIABILITIES AND FUND BALANCE	26,476,138.82	4,291,798.14

Notes to the financial statements

Income and expenditures

1. Total income from contributions for the biennium ended 31 December 1991 was $1,429,263,803, an increase of $229,576,258 compared to the 1988-1989 biennium. Total income from contributions for the years ended 31 December 1990 and 31 December 1991 were $705,948,368 and $723,315,435, respectively.

2. Contributions for the biennium ended 31 December 1991 consisted of $839,293,794 for general resources and $589,970,009 for supplementary funds. Contributions for 1991 consisted of $415,140,750 for general resources and $308,174,685 for supplementary funds. Contributions for 1990 consisted of $424,153,044 for general resources and $281,795,324 for supplementary funds.

3. Net income from the Greeting Card and related operations (GCO) for the biennium ended 31 December 1991 was $159,384,247. The net income for 1991 was $69,640,719, while that for 1990 was $89,743,528.

4. The amount of $8,034,665 shown on statement I includes the write-off and adjustment of pledges for the biennium ended 31 December 1991 totalling $7,495,312. Adjustments for write-offs of other assets and losses amounted to $539,353. The write-off and adjustment of pledges consist of:

	General resources	Supplementary funds	Total
	(In United States dollars)		
(a) Balance of supplementary funds cancelled by donors		1 670 040	1 670 040
(b) Balance of supplementary funds cancelled on completion of project		2 693 168	2 693 168
(c) Unpaid pledges	2 139 070	470 705	2 609 775
(d) Transfer of funds to Special Accounts		522 329	522 329
Total write-off and adjustments	2 139 070	5 356 242	7 495 312

5. Income from miscellaneous sources for the biennium ended 31 December 1991 was $74,901,936 (schedule 2). It consisted mainly of $48,176,172 in interest on funds held in interest-bearing deposits and in current accounts with banks, and $6,312,543 income from packing and assembly activities. These include the excess of the 6 per cent freight recovery over actual inward freight for procurement services, sales and the operations of the UNICEF Supply Division warehouse at Copenhagen.

6. The actual expenditures for packing and assembly activities are reported as programme support services costs in statement VII. The 10 per cent surcharge on UNICEF programmes to cover programme support services costs for packing and assembly, which amounted to $10,029,207 in 1990-1991, is offset against total programme support costs, as reported in statement I and noted in statement VII.

7. Supplies shipped by the Supply Division warehouse at Copenhagen in 1990-1991 were valued at $85,838,445, which include an operational surcharge of 10 per cent to recover packing and warehousing costs (E/ICEF/1985/AB/L.1, para. 285) and a freight charge of 6 per cent. The surcharge is recorded separately in the accounts of UNICEF and reported as a reduction against programme support services costs. Of the total supplies shipped during the year, 68 per cent went as input to UNICEF country programmes and 32 per cent were delivered on a reimbursable basis on behalf of Governments, other agencies in the United Nations system and NGOs.

Assets, liabilities and fund balances

8. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $35,731,811 in the accounting value of these assets and liabilities during the biennium ended 31 December 1991.

9. As of 31 December 1991, cash totalled $403,264,004 (statement II). Included in this amount is $47,121,374 held on behalf of donors, mainly for procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

10. The application of the 1 January 1992 United Nations exchange rate to the balance of the call, investment and current bank accounts would have resulted in a revaluation increase in the cash holdings to the amount of $4,679,591.

11. Contributions receivable for current and prior years totalled $288,926,067 as of 31 December 1991. Included in contributions receivable are $263,361,612 for supplementary funds, the payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and ageing are given in schedules 4 and 5, respectively.

12. The 1990-1991 biennium-end balances of cash and receivables include Russian roubles which have been significantly devalued between December 1991, when the exchange rate was 1.75 rouble to US$1, and March 1992 when the exchange rate is 100 roubles to US$1. The impact of this March 1992 devaluation on the balance sheet accounts is shown below.

	Rouble balances 31 Dec. 1991	US$ Equivalent 31 Dec. 1991	US$ Equivalent March 1992	Devaluation impact (US$)
Cash	32 219 947.4	18 411 398.54	322 199.47	(18 089 199.07)
Receivables	15 000 000.0	8 571 428.57	150 000.00	(8 421 428.57)
Total	47 219 947.4	26 982 827.11	472 199.47	(26 510 627.64)

13. Contributions pledged and received in advance totalled $143,819,947 as of 31 December 1991. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

14. The aggregate of accounts receivable, advances and deposits as of 31 December 1991 totalled $156,969,435, including the accounts of GCO, which total $101,360,574 (see "Summary of significant accounting policies", paragraphs 10-13). Details are given in schedule 6.

15. The aggregate value of inventory as of 31 December 1991 totalled $40,505,223, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock. Details are given in schedule 7.

16. Capital assets reflected in the financial statements of 31 December 1991 consist of office buildings and staff housing presented at their acquisition cost, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets (see "Summary of significant accounting policies", paragraphs 20-22 for UNICEF capital asset policies). Computer equipment acquired in 1991 has been charged against the administrative budget, a procedure consistently applied since 1986, and are not reflected in the statements.

SCHEDULES TO THE FINANCIAL STATEMENTS

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds				
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Subtotal	Total
Afghanistan	70,000.00		70,000.00					70,000.00
Albania	400.00		400.00					400.00
Algeria	60,254.99		60,254.99					60,254.99
Angola	15,000.00		15,000.00					15,000.00
Argentina	222,242.00		222,242.00					222,242.00
Australia	5,626,153.85	7,113.44	5,633,267.29	13,819,463.12	1,925,423.50		15,744,886.62	21,378,153.91
Austria	3,413,547.19	406,746.58	3,820,293.77	48,557.84	1,054,225.55		1,102,783.39	4,923,077.16
Bahamas	1,400.00		1,400.00					1,400.00
Bangladesh	18,980.00		18,980.00					18,980.00
Barbados	4,000.00	500.00	4,500.00					4,500.00
Belarus	1,236,039.83		1,236,039.83					1,236,039.83
Belgium	4,369,658.12	2,431,267.43	6,800,925.55	529,860.13	763,022.40		1,292,882.53	8,093,808.08
Belize	5,000.00		5,000.00					5,000.00
Benin	6,000.00		6,000.00					6,000.00
Bhutan	12,763.80		12,763.80					12,763.80
Bolivia	35,000.00		35,000.00					35,000.00
Botswana	29,480.00		29,480.00					29,480.00
Brazil		164.28	164.28		2,064,589.24		2,064,589.24	2,064,753.52
British Virgin Islands	310.00		310.00					310.00
Brunei Darussalam				50,000.00			50,000.00	50,000.00
Bulgaria	32,540.59		32,540.59					32,540.59
Burkina Faso	3,712.03		3,712.03					3,712.03
Burundi	10,611.74		10,611.74					10,611.74
Cameroon	115,785.78		115,785.78					115,785.78
Canada	29,892,097.48	1,091.26	29,893,188.74	48,319,586.67	22,528,663.10		70,848,249.77	100,741,438.51
Cape Verde	965.19		965.19					965.19
Central African Republic	5,357.14		5,357.14	489,034.08			489,034.08	494,391.22
Chad	7,326.01		7,326.01					7,326.01
Chile	145,929.41		145,929.41	50,000.00			50,000.00	195,929.41
China	1,320,000.00	750.00	1,320,750.00					1,320,750.00
Colombia	904,055.45		904,055.45					904,055.45
Costa Rica	10,842.47		10,842.47					10,842.47
Côte d'Ivoire					1,064.75		1,064.75	1,064.75
Cuba	66,003.92		66,003.92					66,003.92
Cyprus	3,083.33	23,406.21	26,489.54					26,489.54
Czechoslovakia	112,103.01		112,103.01					112,103.01
Democratic People's Republic of Korea	46,844.84		46,844.84					46,844.84
Denmark	34,716,825.78 a/	234,488.89	34,951,314.67	37,922,509.16	139,884.62		38,062,393.78	73,013,708.45
Djibouti	2,000.00		2,000.00					2,000.00

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds				Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Subtotal	
Dominica	2,343.48		2,343.48					2,343.48
Ecuador	56,229.05		56,229.05	10,000.00			10,000.00	66,229.05
Egypt	44,151.27	1,596.39	45,747.66					45,747.66
El Salvador	75,000.00	345.30	75,345.30					75,345.30
Ethiopia	98,550.72	80.00	98,630.72					98,630.72
Fiji	1,462.05		1,462.05					1,462.05
Finland	77,929,518.62	123,084.07	78,052,602.69	8,043,567.09	4,286,383.00		12,329,950.09	90,382,552.78
France	13,814,897.34	4,088,784.60	17,903,681.94		1,923,056.37		1,923,056.37	19,826,738.31
Germany	21,228,742.52	12,521,243.41	33,749,985.93	11,313,916.42	11,679,539.76		22,993,456.18	56,743,442.11
Greece	350,000.00	210,146.55	560,146.55	10,000.00	383,734.21		393,734.21	953,880.76
Guatemala	61,939.35	3,533.38	65,472.73					65,472.73
Guyana	725.45		725.45					725.45
Haiti	5,000.00	113.82	5,113.82		5,259.01		5,259.01	10,372.83
Holy See	4,000.00		4,000.00					4,000.00
Honduras	27,924.53		27,924.53					27,924.53
Hong Kong	19,221.59		19,221.59					19,221.59
Hungary	81,110.20		81,110.20					81,110.20
Iceland	164,949.38		164,949.38					164,949.38
India	2,888,843.91	82,500.00	2,971,343.91	70,000.00			70,000.00	3,041,343.91
Indonesia	600,000.00	5,915.66	605,915.66					605,915.66
Iran (Islamic Republic of)	100,000.00		100,000.00					100,000.00
Iraq	193,548.38		193,548.38	1,016,129.03			1,016,129.03	1,209,677.41
Ireland	935,549.70	409,404.82	1,344,954.52	407,845.76	46,875.00		454,720.76	1,799,675.28
Israel	100,339.81		100,339.81					100,339.81
Italy	84,676,762.74	2,958,461.99	87,635,224.73	9,547,060.57	5,932,076.17		15,479,136.74	103,114,361.47
Jamaica	2,428.57		2,428.57					2,428.57
Japan	43,660,000.00	6,871,460.41	50,531,460.41	1,301,124.99	21,273,267.89		22,574,392.88	73,105,853.29
Jordan	29,940.66	275.00	30,215.66					30,215.66
Kenya	25,495.65		25,495.65					25,495.65
Kuwait	200,000.00	168.33	200,168.33	2,000,000.00			2,000,000.00	2,200,168.33
Lao People's Democratic Republic	10,000.00		10,000.00					10,000.00
Lebanon	5,000.00		5,000.00					5,000.00
Lesotho	3,118.02	258.81	3,376.83					3,376.83
Liberia		88.10	88.10					88.10
Liechtenstein	3,496.50		3,496.50	3,496.50			3,496.50	6,993.00
Luxembourg	155,885.79	206,059.01	361,944.80		45,147.94		45,147.94	407,092.74
Madagascar	4,256.08		4,256.08					4,256.08
Malawi	5,852.83	137.93	5,990.76					5,990.76
Malaysia	168,330.00	364.47	168,694.47	105,000.00	18,545.46		123,545.46	292,239.93

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds				Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Subtotal	
Maldives	8,526.81		8,526.81					8,526.81
Mali		1,287.44	1,287.44	93,076.92			93,076.92	94,364.36
Malta	7,046.13		7,046.13					7,046.13
Mauritius	10,892.42	304.45	11,196.87					11,196.87
Mexico	145,917.34	2,722.57	148,639.91		30,816.07		30,816.07	179,455.98
Miscellaneous		46,407.83	46,407.83		95,603.87		95,603.87	142,011.70
Monaco	26,317.10		26,317.10					26,317.10
Mongolia	5,995.00		5,995.00					5,995.00
Morocco	140,000.00		140,000.00					140,000.00
Mozambique		100.00	100.00					100.00
Myanmar	503,733.16	38.34	503,771.50					503,771.50
Netherlands	35,344,551.63	2,507,467.62	37,852,019.25	24,958,095.04	27,808,819.00		52,766,914.04	90,618,933.29
New Zealand	1,020,305.48	13,306.63	1,033,612.11	236,508.06	144,588.35		381,096.41	1,414,708.52
Nicaragua	11,730.00		11,730.00					11,730.00
Niger	2,000.00		2,000.00					2,000.00
Nigeria	843,817.20	996.74	844,813.94	3,600,621.03			3,600,621.03	4,445,434.97
Norway	77,031,275.74	56,200.64	77,087,476.38	25,185,961.33			25,185,961.33	102,273,437.71
Oman	10,000.00		10,000.00	1,212.66	78,025.48		79,238.14	89,238.14
Pakistan	258,718.23	39.78	258,758.01					258,758.01
Panama	50,000.00		50,000.00					50,000.00
Papua New Guinea		106.38	106.38					106.38
Paraguay	2,000.00		2,000.00					2,000.00
Philippines	370,392.03		370,392.03					370,392.03
Poland	51,987.11		51,987.11					51,987.11
Portugal	65,000.00	212,011.20	277,011.20		422,988.50		422,988.50	699,999.70
Republic of Korea	1,000,000.00	300.25	1,000,300.25		373,630.05		373,630.05	1,373,930.30
Romania	18,174.60		18,174.60					18,174.60
Rwanda	3,958.40		3,958.40					3,958.40
Russian Federation	28,200,082.07	28,782.25	28,228,864.32					28,228,864.32
Saint Kitts and Nevis	1,750.00		1,750.00					1,750.00
Saint Lucia	2,586.08		2,586.08					2,586.08
San Marino	7,116.28	20,000.00	27,116.28		35,829.38		35,829.38	62,945.66
Saint Vincent and the Grenadines	2,250.00		2,250.00					2,250.00
Saudi Arabia	2,000,000.00	93,750.90	2,093,750.90		48,333.33		48,333.33	2,142,084.23
Sierra Leone	4,386.19		4,386.19					4,386.19
Singapore	10,000.00		10,000.00					10,000.00
Spain	4,956,694.77		4,956,694.77	49,019.61	15,102,725.42		15,151,745.03	20,108,439.80
Sri Lanka	31,400.00	2,875.53	34,275.53					34,275.53
Sudan				8,000,000.00			8,000,000.00	8,000,000.00
Swaziland	2,713.18		2,713.18					2,713.18
Sweden	113,218,111.34	45,132.40	113,263,243.74	107,325,003.25	33,843.35		107,358,846.60	220,622,090.34
Switzerland	24,626,053.94	10,653,492.89	35,279,546.83	20,312,568.25	5,159,810.91		25,472,379.16	60,751,925.99
Syrian Arab Republic	35,714.29	100.00	35,814.29					35,814.29

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds				
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Subtotal	Total
Thailand	549,423.27	269.58	549,692.85					549,692.85
Togo	7,751.94		7,751.94					7,751.94
Trinidad and Tobago	8,779.63		8,779.63					8,779.63
Tunisia	144,552.15		144,552.15					144,552.15
Turkey	102,181.82	1,212.21	103,394.03		30,000.00		30,000.00	133,394.03
Uganda	1,483.48		1,483.48					1,483.48
Ukraine	1,417,956.71		1,417,956.71					1,417,956.71
United Arab Emirates	100,000.00	7,984.45	107,984.45		235,599.58		235,599.58	343,584.03
United Kingdom of Great Britain and Northern Ireland	30,713,078.26	240,264.76	30,953,343.02	6,691,332.85	8,987,399.90		15,678,732.75	46,632,075.77
United Republic of Tanzania	10,743.04	200.00	10,943.04					10,943.04
United States of America	140,400,000.00	326,623.46	140,726,623.46	30,601,973.76	54,005,117.04		84,607,090.80	225,333,714.26
Uruguay	20,000.00		20,000.00					20,000.00
Venezuela	342,035.36		342,035.36					342,035.36
Viet Nam	17,000.00		17,000.00					17,000.00
Yemen	30,567.67		30,567.67					30,567.67
Yugoslavia	250,000.00	2,234.45	252,234.45		4,081.63		4,081.63	256,316.08
Zaire	3,000.00		3,000.00					3,000.00
Zambia	6,515.78		6,515.78					6,515.78
Zimbabwe	26,584.43	252.35	26,836.78					26,836.78
Subtotal	794,439,778.20	44,854,015.24	839,293,793.44	362,112,524.12	186,667,969.83	0.00	548,780,493.95	1,388,074,287.39
INTERGOVERNMENTAL ORGANIZATIONS								
AGFUND				37,000.00			37,000.00	37,000.00
EEC				19,832,722.99			19,832,722.99	19,832,722.99
OPEC Fund								0.00
								0.00
Subtotal				19,869,722.99			19,869,722.99	19,869,722.99

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds				
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Subtotal	Total
UNITED NATIONS SYSTEM								
PAHO, Washington						30,000.00	30,000.00	30,000.00
United Nations Secretariat						4,926,962.23	4,926,962.23	4,926,962.23
UNCDF, New York						2,320,754.00	2,320,754.00	2,320,754.00
UNDP, New York						1,691,120.00	1,691,120.00	1,691,120.00
UNDRO, Geneva						7,428,432.00	7,428,432.00	7,428,432.00
UNFPA, New York						4,073,424.08	4,073,424.08	4,073,424.08
UNHCR, Geneva						849,100.00	849,100.00	849,100.00
Subtotal						21,319,792.31	21,319,792.31	21,319,792.31
Grand total	794,439,778.20 b/	44,854,015.24	839,293,793.44	381,982,247.11	186,667,969.83	21,319,792.31	589,970,009.25	1,429,263,802.69

SUMMARY

Governments and inter-governmental agencies	1,176,422,025.31
Non-governmental sources	231,521,985.07
United Nations system	21,319,792.31
TOTAL	1,429,263,802.69

a/ The Government of Denmark pledged DKr 235 million to UNICEF general resources. Of this amount, DKr 15,947,400 has been recorded to be offset against administrative expenditures incurred by the UNICEF warehouse facility at Copenhagen.

b/ Includes $1,354,060.25 contributed towards local budget costs.

SCHEDULE 2

OTHER INCOME FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

	1990-1991	1988-1989
INCOME RELATED TO THE BUDGET EXPENDITURES a/		
Income from packing and assembly activities b/	6,312,542.92	6,490,284.83
Services to Greeting Card and related operations		230,000.00
Adjustments of accounts payable related to prior year's budget	7,276,655.45	4,644,048.38
Agency commissions and reimbursement for services	944,963.23	1,104,744.69
Income from sale of films, books and other information materials	15,431.46	26,805.78
Income from sale of surplus and obsolete administrative property	1,000,088.74	488,486.01
Miscellaneous	770,013.71	655,597.39
Subtotal	16,319,695.51	13,639,967.08
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	22,750.17	57,509.76
Income from sale of surplus and programme property	265,475.51	338,079.71
Subtotal	288,225.68	395,589.47
INCOME RELATED TO FINANCIAL OPERATIONS		
Interest on current bank accounts and short-term investments	48,176,172.48	46,537,618.43
Cash discounts	1,035,665.17	524,265.57
Gains (losses) on foreign exchange transactions	6,852,994.83	8,615,645.58
Miscellaneous	2,229,182.07	4,361,139.84
Subtotal	58,294,014.55	60,038,669.42
Less: Losses written off		1,888,355.46
Total	74,901,935.74	72,185,870.51

a/ Government contributions towards local budget costs totalled $1,354,060.25 in 1991. These are government contributions to UNICEF general resources (schedule 1) and are shown separately in statement VII.

b/ Income from packing and assembly activities does not include the 10 per cent operational surcharge for UNICEF programme expenditures. On statement VII, however, to present the status of approved estimates, the recovery from these activities is shown inclusive of the 10 per cent surcharge.

SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1991

(United States dollars)

	Time remaining to maturity					
	At sight	2-7 days	8-30 days	31-90 days	Over 90 days	Total
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	6,834,889.11					6,834,889.11
Non-convertible currencies	24,862,922.86					24,862,922.86
Subtotal	31,697,811.97					31,697,811.97
AT CALL ACCOUNTS AND TIME DEPOSITS						
Belgian francs	494,407.18	454,545.45	757,575.76	2,575,757.58		4,282,285.97
Canadian dollars	948,581.92		1,399,705.19	2,857,561.57		5,205,848.68
Deutsche mark	3,074,736.48		2,812,500.00	6,875,000.00	5,312,500.00	18,074,736.48
European currency units	65,152.13	641,025.64	1,326,077.76	1,410,256.41		3,442,511.94
Finnish markkaa	155,000.28	232,558.14	232,558.14	906,976.74		1,527,093.30
French francs	3,823,283.36	1,834,862.38	1,834,862.38	6,788,990.83	2,752,293.58	17,034,292.53
Greek drachmas						0.00
Irish pounds	178.38					178.38
Italian lire	1,630,654.31	833,333.33	1,250,000.00	3,250,000.00		6,963,987.64
Japanese yen	1,544,580.74	1,450,381.68	8,625,954.21	6,984,732.82		18,605,649.45
Netherlands guilders	1,885,238.55	555,555.56		2,666,666.67		5,107,460.78
Norwegian kroner	5,028,512.41	158,730.16	317,460.32	1,269,841.27	158,730.16	6,933,274.32
Portugese escudoes	5,305.51					5,305.51
Pounds sterling	1,712,006.86		3,008,849.56	2,300,884.95		7,021,741.37
Spanish pesetas	1,417.55					1,417.55
Swedish kronor	855,122.16		1,016,949.15	338,983.05		2,211,054.36
Swiss francs	1,613,882.58	1,398,601.40	1,398,601.40	3,846,153.85		8,257,239.23
United States dollars	10,475,903.55	22,000,000.00	48,000,000.00	130,046,875.00	54,156,124.64	264,678,903.19
Other convertible currencies	1,754,446.02					1,754,446.02
Non-convertible currencies	458,765.58					458,765.58
Subtotal	35,527,175.55	29,559,593.74	71,981,093.87	172,118,680.74	62,379,648.38	371,566,192.28
Total	67,224,987.52	29,559,593.74	71,981,093.87	172,118,680.74	62,379,648.38	403,264,004.25
SUMMARY						
Convertible currencies						377,942,315.81
Non-convertible currencies						25,321,688.44
						403,264,004.25

SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
GOVERNMENTS							
Afghanistan	75,000.00		75,000.00				75,000.00
Albania	400.00		400.00				400.00
Algeria	8,000.00		8,000.00				8,000.00
Australia				2,941,029.81		2,941,029.81	2,941,029.81
Bangladesh	9,500.00		9,500.00				9,500.00
Belarus	621,142.86		621,142.86				621,142.86
Benin	3,000.00		3,000.00				3,000.00
Bhutan	5,775.00		5,775.00				5,775.00
Bulgaria	4,371.58		4,371.58				4,371.58
Burkina Faso	4,930.40		4,930.40				4,930.40
Canada				21,776,452.33		21,776,452.33	21,776,452.33
Central African Republic				423,121.04		423,121.04	423,121.04
Chad	7,326.01		7,326.01				7,326.01
Chile	150,000.00		150,000.00				150,000.00
Comoros	3,000.00		3,000.00				3,000.00
Cyprus	1,000.00		1,000.00				1,000.00
Denmark				2,795,702.00		2,795,702.00	2,795,702.00
Djibouti	3,000.00		3,000.00				3,000.00
Ecuador				10,000.00		10,000.00	10,000.00
Egypt	40,567.56		40,567.56				40,567.56
El Salvador	25,000.00		25,000.00				25,000.00
Fiji	1,426.37		1,426.37				1,426.37
Finland	892.86		892.86	8,444.21		8,444.21	9,337.07
France	1,284,403.68		1,284,403.68	440,366.97		440,366.97	1,724,770.65
Germany				566,624.38		566,624.38	566,624.38
Guatemala	90,000.00		90,000.00				90,000.00
Guyana	157.26		157.26				157.26
Indonesia	300,000.00		300,000.00				300,000.00
Iran (Islamic Republic of)	50,000.00		50,000.00				50,000.00
Italy				22,854,351.67		22,854,351.67	22,854,351.67
Italy - EPI				20,945,582.00		20,945,582.00	20,945,582.00
Kenya	37,571.92		37,571.92				37,571.92
Kuwait	400,000.00		400,000.00				400,000.00
Lao People's Democratic Republic	10,000.00		10,000.00				10,000.00
Lebanon	5,000.00		5,000.00				5,000.00
Lesotho	1,907.02		1,907.02				1,907.02
Liberia	5,000.00		5,000.00				5,000.00
Liechtenstein	3,496.50		3,496.50	3,496.50		3,496.50	6,993.00
Luxembourg	75,757.58		75,757.58				75,757.58
Madagascar	3,684.35		3,684.35				3,684.35
Malawi	3,717.47		3,717.47				3,717.47

SCHEDULE 4 (continued)

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Mali				93,076.92		93,076.92	93,076.92
Morocco	140,000.00		140,000.00	63,792.42		63,792.42	203,792.42
Netherlands				6,832,042.02		6,832,042.02	6,832,042.02
Niger	2,000.00		2,000.00				2,000.00
Nigeria	176,435.64		176,435.64	29,693.37		29,693.37	206,129.01
Norway				606,778.92		606,778.92	606,778.92
Oman	5,000.00		5,000.00				5,000.00
Pakistan	40,653.06		40,653.06				40,653.06
Panama	25,000.00		25,000.00				25,000.00
Paraguay	2,000.00		2,000.00				2,000.00
Philippines	182,534.44		182,534.44				182,534.44
Republic of Korea	600,000.00		600,000.00				600,000.00
Romania	1,666.66		1,666.66				1,666.66
Russian Federation	7,236,571.43		7,236,571.43				7,236,571.43
Saudi Arabia	1,000,000.00		1,000,000.00				1,000,000.00
Senegal	12,000.00		12,000.00				12,000.00
Singapore	10,000.00		10,000.00				10,000.00
Somalia	78.95		78.95				78.95
Spain				49,019.61		49,019.61	49,019.61
Sudan	3,020.13		3,020.13	6,500,000.00		6,500,000.00	6,503,020.13
Sweden	3,389,830.51		3,389,830.51	51,843,648.40		51,843,648.40	55,233,478.91
Switzerland				7,091,437.95		7,091,437.95	7,091,437.95
Thailand	193,453.31		193,453.31				193,453.31
Uganda	1,419.65		1,419.65				1,419.65
Ukraine	713,714.29		713,714.29				713,714.29
United Kingdom of Great Britain and Northern Ireland				442,477.88		442,477.88	442,477.88
United States of America	400,000.00		400,000.00	21,404,005.56		21,404,005.56	21,804,005.56
Uruguay	10,000.00		10,000.00				10,000.00
Viet Nam	17,000.00		17,000.00				17,000.00
Yugoslavia	200,551.69		200,551.69				200,551.69
Zaire	2,000.00		2,000.00				2,000.00
Zambia	2,925.00		2,925.00				2,925.00
Zimbabwe	9,272.18		9,272.18				9,272.18
Subtotal	17,612,155.36	0.00	17,612,155.36	167,721,143.96		167,721,143.96	185,333,299.32
INTERGOVERNMENTAL AGENCIES							
AGFUND	7,952,300.00		7,952,300.00	3,544,400.00		3,544,400.00	11,496,700.00
EEC				43,700,058.38		43,700,058.38	43,700,058.38
OPEC Fund				118,151.28		118,151.28	118,151.28
Subtotal	7,952,300.00		7,952,300.00	47,362,609.66		47,362,609.66	55,314,909.66

SCHEDULE 4 (continued)

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1991

(United States dollars)

Donor country	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
NATIONAL COMMITTEES FOR UNICEF							
Canada					4,849,872.71	4,849,872.71	4,849,872.71
Germany					100,000.00	100,000.00	100,000.00
Luxembourg					3,030.30	3,030.30	3,030.30
Netherlands					111,111.10	111,111.10	111,111.10
Subtotal					5,064,014.11	5,064,014.11	5,064,014.11
NON-GOVERNMENTAL ORGANIZATIONS							
Canada					3,406,899.56	3,406,899.56	3,406,899.56
Netherlands					173,154.19	173,154.19	173,154.19
Republic of Korea					4,130.78	4,130.78	4,130.78
United States of America					30,562,261.47	30,562,261.47	30,562,261.47
Subtotal					34,146,446.00	34,146,446.00	34,146,446.00
UNITED NATIONS SYSTEM							
United Nations Secretariat					827,000.00	827,000.00	827,000.00
UNCDF, New York					1,464,358.86	1,464,358.86	1,464,358.86
UNDP, New York					2,144,686.09	2,144,686.09	2,144,686.09
UNDRO, Geneva					1,293,973.10	1,293,973.10	1,293,973.10
UNFPA, New York					2,308,563.57	2,308,563.57	2,308,563.57
UNHCR, Geneva					896,688.89	896,688.89	896,688.89
World Bank					132,127.36	132,127.36	132,127.36
Subtotal					9,067,397.87	9,067,397.87	9,067,397.87
TOTAL	25,564,455.36		25,564,455.36	215,083,753.62	48,277,857.98	263,361,611.60	288,926,066.96

SUMMARY

GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES	240,648,208.98
NATIONAL COMMITTEES FOR UNICEF	5,064,014.11
NON-GOVERNMENTAL ORGANIZATIONS	34,146,446.00
UNITED NATIONS SYSTEM	9,067,397.87
TOTAL	288,926,066.96

SCHEDULE 5

AGEING OF CONTRIBUTIONS RECEIVABLE
AS AT 31 DECEMBER 1991

(United States dollars)

	Prior to 1989	1989	1990	1991	Total
GENERAL RESOURCES					
Governments and intergovernmental agencies	8,426,967.24	580,183.67	1,168,651.75	15,388,652.70	25,564,455.36
SUPPLEMENTARY FUNDS					
Governments and intergovernmental agencies					
National Committees for UNICEF	45,829,204.88	36,557,000.25	48,312,302.97	84,385,245.52	215,083,753.62
Non-governmental sources	37,521.82	200,393.86	424,547.38	4,401,551.05	5,064,014.11
United Nations system	310,951.92	2,482,705.86	7,875,229.29	23,477,558.93	34,146,446.00
Subtotal	1,709,211.15	495,248.75	815,338.81	6,047,599.16	9,067,397.87
	47,886,889.77	39,735,348.72	57,427,418.45	118,311,954.66	263,361,611.60
TOTAL	56,313,857.01	40,315,532.39	58,596,070.20	133,700,607.36	288,926,066.96

SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1991

(United States dollars)

	1991	1989
ACCOUNTS RECEIVABLE		
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly assisted projects	2,645,806.85	1,726,285.61
From non-governmental organizations for fund-raising campaigns		
National Committees for UNICEF	101,360,574.38	83,640,521.35
From Governments - other	345,688.21	606,349.82
For shipping and insurance claims	97,859.61	88,598.36
Miscellaneous	3,558,213.61	2,687,996.72
From banks - accrued interest	2,243,565.90	3,379,467.58
From Governments, United Nations agencies and other organizations for special accounts	31,259,485.72	24,746,186.17
TOTAL ACCOUNTS RECEIVABLE	141,511,194.28	116,875,405.61
DEPOSITS AND PREPAYMENTS FOR OFFICE SERVICES	14,475,141.42	12,038,744.10
ADVANCES		
To suppliers for goods purchased and freight	983,099.54	405,484.42
GRAND TOTAL	156,969,435.24	129,319,634.13

SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1991

(United States dollars)

	1991	1989
UNICEF PROGRAMME SUPPLIES		
UNICEF Supply Division warehouse, Copenhagen		
In stock	29,000,273.32	25,261,414.34
In transit	1,889,952.25	927,308.17
	30,890,225.57	26,188,722.51
Packing materials	248,900.46	200,859.07
Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit	31,139,126.03	26,389,581.58
STOCKS IN OTHER LOCATIONS		
With suppliers	26,296.60	23,727.06
GREETING CARD AND RELATED OPERATIONS		
Raw materials	4,780,136.49	2,880,369.62
Products in process	1,532,306.83	1,028,670.66
Finished goods	3,027,357.07	3,930,206.79
	9,339,800.39	7,839,247.07
TOTAL INVENTORIES	40,505,223.02	34,252,555.71

SCHEDULE 8

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE
AS AT 31 DECEMBER 1991

(United States dollars)

	PLEDGED		RECEIVED IN ADVANCE		
	General resources	Supplementary funds	General resources	Supplementary funds	Total
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES					
Australia			3,253,968.25		3,253,968.25
Colombia			16,704.13		16,704.13
Denmark		14,083,000.00		304,000.00	14,387,000.00
Italy		5,833,333.34			5,833,333.34
Mali		57,655.67			57,655.67
Mauritania			6,403.25		6,403.25
Norway		5,628,317.47			5,628,317.47
Oman			50,000.00		50,000.00
Sweden		48,308,812.34			48,308,812.34
Switzerland		3,975,460.14			3,975,460.14
United States of America		174,620.00	53,250,000.00		53,424,620.00
Venezuela			235,473.95		235,473.95
Subtotal		78,061,198.96	56,812,549.58	304,000.00	135,177,748.54
NATIONAL COMMITTEES FOR UNICEF					
Canada		2,530,701.78			2,530,701.78
Subtotal		2,530,701.78			2,530,701.78
UNITED NATIONS SYSTEM					
UNFPA, New York		6,111,496.94			6,111,496.94
Subtotal		6,111,496.94			6,111,496.94
GRAND TOTAL		86,703,397.68	56,812,549.58	304,000.00	143,819,947.26

SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1991

(United States dollars)

	1991	1989
ACCOUNTS PAYABLE		
To the United Nations and specialized agencies		
For staff salaries and related allowances	7,296,481.43	5,927,740.33
For supplies and equipment		1,181,701.25
Greeting Card and related operations	3,819,229.71	2,825,554.79
Freight	1,193,701.95	3,780,989.97
Miscellaneous	4,173,774.47	3,524,753.37
UNLIQUIDATED OBLIGATIONS		
Programme budget accounts		
For supplies and equipment	31,416,585.63	13,448,827.66
For services	10,663,015.95	
Administrative budget accounts	18,859,864.44	13,680,316.15
Provision made for amounts payable to staff members under the tax equalization plan		100,000.00
TOTAL	77,422,653.58	44,469,883.52

SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

	Balance as at 1 January 1990	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned	Balance as at 31 December 1991
SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES							
Governments	52,846,891.92	79,256,643.50	5,039,456.33	137,142,991.75	90,624,463.52	4,702,979.32	41,815,548.91
United Nations system	426,792.01	10,919,708.11	2,300,104.75	13,646,604.87	12,482,765.16	106,018.61	1,057,821.10
Others	4,252,384.17	18,941,856.73	1,499,933.85	24,694,174.75	19,458,327.27	1,108,679.85	4,127,167.63
(schedule 10.1)	57,526,068.10	109,118,208.34	8,839,494.93	175,483,771.37	122,565,555.95	5,917,677.78	47,000,537.64
WORLD CONFERENCE ON EDUCATION (schedule 10.2)	2,110,781.24	1,248,967.99		3,359,749.23	3,359,749.23		
WORLD SUMMIT FOR CHILDREN							
Summit (schedule 10.3)		2,970,664.04		2,970,664.04	2,885,798.45		84,865.59
Mobilization (schedule 10.3)		1,835,520.63		1,835,520.63	1,799,550.20		35,970.43
		4,806,184.67		4,806,184.67	4,685,348.65		120,836.02
TOTAL	59,636,849.34	115,173,361.00	8,839,494.93	183,649,705.27	130,610,653.83	5,917,677.78	47,121,373.66

SCHEDULE 10.1

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1991
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES							
AGFUND	81,156.32	(81,156.00)		0.32	0.32		
Afghanistan	16,623.53	62,944.71		79,568.24	62,944.71		16,623.53
Argentina	388.38			388.38	142.04		246.34
Australia	186,770.83	120,644.41		307,415.24	117,590.40	499.21	189,325.63
Bangladesh	7,217,513.06	22,870,204.14	520,468.44	30,608,185.64	16,468,768.53	576,670.34	13,562,746.77
Belgium	67,849.23	(77,146.96)		(9,297.73)	(10,468.32)	1,170.59	
Belize	9,979.78	3,041.00		13,020.78	9,624.90		3,395.88
Benin	644.77	651,757.00	8,316.45	660,718.22	560,503.38		100,214.84
Bhutan	-	0.20	270,548.72	270,548.92	270,548.92		
Bolivia	176,893.78	257,465.15	1,866.62	436,225.55	152,588.03	3,112.38	280,525.14
Botswana	24,946.67	34,515.19	453.04	59,914.90	29,468.48	5,046.71	25,399.71
Brazil	52,475.16	3,943,302.11		3,995,777.27	3,662,915.85		332,861.42
Burkina Faso	770.21	327,116.00	1,803.99	329,690.20	139,218.90		190,471.30
Burundi	-	5,748.00	200.75	5,948.75	5,271.76		676.99
Cambodia	-	19,536.00		19,536.00			19,536.00
Canada	331,963.13	1,587,486.32	73.42	1,919,522.87	1,801,233.02	13,689.64	104,600.21
Central African Republic	1,649.93	126,628.83	4,125.16	132,403.92	96,453.39	0.00	35,950.53
Chile		109,671.15			107,206.31	0.00	(107,206.31)
Colombia	79,816.36	246,050.42	13,475.52	339,342.30	247,996.21	0.00	91,346.09
Comoros	6,236.42	23,123.01	861.21	30,220.64	9,332.21	6,236.42	14,652.01
Congo		19,588.00			17,250.48	0.00	(17,250.48)
Costa Rica	6,642.28			6,642.28	6,435.56	0.00	206.72
Cuba	9,675.80			9,675.80	0.00	0.00	9,675.80
Democratic Yemen b/	312,547.27	(166,625.52)		145,921.75	118,814.49	0.00	27,107.26
Denmark	799,838.20	1,595,587.82	10,471.17	2,405,897.19	1,714,075.68	352,941.81	338,879.70
Djibouti	-	47,276.15	18,294.78	65,570.93	65,570.93	0.00	
Dominica	82.38			82.38	3.22	0.00	79.16
Dubai		1,982.00	616.64		1,675.24	923.40	(2,598.64)
Ecuador	2,585.21	421,873.40	132.04	424,590.65	479,431.44	0.00	(54,840.79)
Egypt	7,310.37			7,310.37	0.00	0.00	7,310.37
Ethiopia	337,928.93	1,758,921.09	11,441.72	2,108,291.74	616,946.98	84,202.54	1,407,142.22
Finland	67,485.22	606,501.44		673,986.66	543,889.88	0.00	130,096.78
France	542,333.84	814,781.34		1,357,115.18	853,709.49	(1,343.87)	504,749.56
Gabon	1,372.90			1,372.90	0.00	0.00	1,372.90
Gambia	18,040.35	363,980.63	27,504.29	409,525.27	392,918.29	0.00	16,606.98
Germany, Federal Republic of c/	2,365,343.79	1,738,267.52	(45,500.00)	4,058,111.31	2,342,155.57	0.00	1,715,955.74

SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1991
Ghana	1,699,435.71	1,174,347.64		2,873,783.35	1,072,240.30	1,077,759.53	723,783.52
Guatemala	80.56			80.56	0.00	0.00	80.56
Guinea	29,504.21	83,249.57	2,780.06	115,533.84	32,511.76	0.00	83,022.08
Guinea-Bissau	283.96	115,563.00		115,846.96	115,242.04		604.92
Guyana	3,709.48			3,709.48	0.00		3,709.48
Haiti	30,928.45	40,211.00	2,869.25	74,008.70	52,513.46		21,495.24
Honduras	10,941.19			10,941.19		10,941.19	0.00
India	260,917.00	522,238.69	306.19	783,461.88	498,139.70	4,371.67	280,950.51
Indonesia	76,602.36	3,713,722.00		3,790,324.36	3,341,132.81	76,602.36	372,589.19
Iran (Islamic Republic of)	6,680.16		5,596.40	12,276.56	0.00	0.00	12,276.56
Iraq	282,105.02			282,105.02	0.00	0.00	282,105.02
Ireland	2,186.45	6,014.00		8,200.45	608.57	2,186.45	5,405.43
Italy	21,789,242.93	5,523,578.42	350,928.67	27,663,750.02	20,442,060.70	(3,188.82)	7,224,878.14
Jamaica	15,137.28	500,882.86	250.69	516,270.83	289,005.89	7,408.77	219,856.17
Japan	137,635.68	3,284,167.59	223,821.02	3,645,624.29	2,971,641.45	1,453.88	672,528.96
Kenya	16,591.59	203,983.15	240,574.71	461,149.45	222,317.57	3,430.35	235,401.53
Kiribati	2,325.45			2,325.45	0.00	0.00	2,325.45
Kuwait		871.62			871.62	0.00	(871.62)
Lesotho	32,689.17	115,036.00	628.59	148,353.76	86,856.24	3,522.12	57,975.40
Liberia	65,545.51			65,545.51	38,542.30		27,003.21
Libyan Arab Jamahiriya	24,237.33			24,237.33	15,595.46		8,641.87
Madagascar	15,453.59	159,670.62	12.65	175,136.86	86,989.65	12,170.22	75,976.99
Malawi	12,394.12	354,161.88	803.72	367,359.72	34,542.88		332,816.84
Mali	245,843.52	3,813.35	6,248.88	255,905.75	187,458.17	6,481.85	61,965.73
Mauritania	7,579.40	14,640.12		22,219.52	12,343.92	0.00	9,875.60
Mexico	2,398.28			2,398.28	0.00	1,330.21	1,068.07
Micronesia	6,795.35	25,350.22	(4,151.65)	27,993.92	19,882.51	2,726.82	5,384.59
Morocco	91,612.65		6,648.85	98,261.50	79,193.41	0.00	19,068.09
Mozambique	25.23	9,950.00		9,975.23	9,802.44	0.00	172.79
Myanmar	1,491,133.50	1,415,176.62	3,130.24	2,909,440.36	2,555,185.63	0.00	354,254.73
Nepal	42,110.17	158,566.96	34,689.19	235,366.32	145,468.09	(29,533.43)	119,431.66
Netherlands	106,614.68	3,457,764.48		3,564,379.16	941,302.04	(14,556.47)	2,637,633.59
Nicaragua	280.61			280.61	0.00	0.00	280.61
Niger				0.00	(677.13)	0.00	677.13
Nigeria	5,771,125.40	671,896.14	148,204.80	6,591,226.34	3,817,712.22	400,000.00	2,373,514.12
Norway	58,126.99	159,201.99	440.22	217,769.20	151,391.69	0.00	66,377.51
Oman	60,436.13	399,546.69	2,598.92	462,581.74	318,519.83	20,855.91	123,206.00
OPEC Fund	157,363.50	0.00	(12,922.80)	144,440.70	139,546.21	0.00	4,894.49
Pakistan	1,911,955.26	4,736,294.64		6,648,249.90	5,310,779.83	23,859.42	1,313,610.65
Panama		11,518.00			11,026.03	0.00	(11,026.03)
Papua New Guinea	10,387.00	42,763.00	186.70	53,336.70	35,544.21	0.00	17,792.49
Paraguay	361.60	31,207.00		31,568.60	30,281.74	0.00	1,286.86
Peru	3,385.59		2,588.46	5,974.05	581.01	0.00	5,393.04
Philippines	68,510.57	106,650.22	2,049.43	177,210.22	45,572.24	15,337.15	116,300.83

SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1991
Poland		50,000.00	3,189.59	53,189.59	53,189.59	0.00	
Portugal	965.55			965.55	250.00	715.55	0.00
Romania		1,085,642.46		1,085,642.46	1,022,546.27	0.00	63,096.19
Russian Federation		1,803,882.00		1,803,882.00	60.00	1,803,822.00	0.00
Rwanda	6,107.21	67,785.57	2,356.90	76,249.68	14,931.06	0.00	61,318.62
Saint Kitts and Nevis	855.66	4,795.00	368.80	6,019.46	5,163.38	856.08	
Sao Tome and Principe		102,667.04	1,472.51	104,139.55	97,296.72	0.00	6,842.83
Senegal		6,837.00		6,837.00	6,825.82	0.00	11.18
Seychelles	5,102.17			5,102.17	0.00	5,102.17	0.00
Sierra Leone	326,661.61	99,163.03	6,192.67	432,017.31	181,076.03	0.00	250,941.28
Somalia	136,627.28	253,903.00	24,016.70	414,546.98	278,897.16	135,649.82	
Sri Lanka	14,680.47	15,825.00		30,505.47	12,082.02	0.00	18,423.45
Sudan	1,184,119.27	430,762.01	9,562.69	1,624,443.97	1,162,116.69	(34,293.57)	496,620.85
Syrian Arab Republic	42,500.00	197,594.00	12,482.26	252,576.26	241,583.51		10,992.75
Swaziland	2,273.83			2,273.83	51.19	2,222.64	
Sweden	76,840.51	1,314,022.32	172,188.13	1,563,050.96	1,358,906.14	84,054.24	120,090.58
Switzerland	-	91,093.40	63,476.68	154,570.08	79,303.98		75,266.10
Thailand	2,955.89	2,598.53		5,554.42	2,426.62		3,127.80
Tokelau	-	6,753.00	29,889.30	36,642.30	36,412.19		230.11
Tunisia	818.27	847.00	2,057.71	3,722.98	763.44		2,959.54
Turkey	4,474.31	19,813.95		24,288.26	15,594.56	4,474.31	4,219.39
Uganda	139,048.43	441,740.70		580,789.13	156,550.78		424,238.35
United Kingdom of Great Britain and Northern Ireland		215,572.57	9,105.52	224,678.09	199,312.76		25,365.33
United Republic of Tanzania	848,731.92	4,034,673.38	50,784.82	4,934,190.12	2,819,751.15	19,661.15	2,094,777.82
United States of America	2,041,857.57	2,874,354.37	2,771,410.32	7,687,622.26	7,561,150.14	2,087.81	124,384.31
Vanuatu	1,089.61			1,089.61	53.95	1,035.66	
Viet Nam	93,576.64	128,489.00	3,940.26	226,005.90	199,112.14	0.00	26,893.76
Yemen b/	261,146.33	541,807.29	1.64	802,955.26	477,999.97	0.00	324,955.29
Zaire	258,675.12	494,333.86		753,008.98	271,312.25	0.00	481,696.73
Zambia	59,279.55	34,051.00	9,909.53	103,240.08	30,494.67	0.00	72,745.41
Zimbabwe	60,967.99	462,535.00	3,613.15	527,116.14	343,306.56	11,283.11	172,526.47
Total	52,846,891.92	79,256,643.50	5,039,456.33	137,142,991.75	90,624,463.52	4,702,979.32	41,815,548.91

SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1991
UNITED NATIONS SYSTEM							
ESCWA	940.09			940.09		940.09	0.00
FAO	-	13,949.75	241.13	14,190.88	14,190.88		0.00
IAEA, Vienna		186.19		186.19	186.19	0.00	0.00
ILO	-	23,917.93	7,545.44	31,463.37	31,463.37		0.00
PAHO, Washington	-	2,266,972.16	46,561.13	2,313,533.29	2,190,089.23	7,885.69	115,558.37
United Nations Secretariat	2,172.90	113,101.58	137,890.25	253,164.73	152,112.22	2,172.90	98,879.61
UNCDF, New York	13,825.55		3,166.54	16,992.09	3,253.55	13,634.33	104.21
UNDP, New York	3,013.26	264,293.01	77,929.78	345,236.05	208,639.29	35,199.72	101,397.04
UNDRO, Geneva	166.62	153,187.26	20,329.04	173,682.92	173,483.80	166.62	32.50
UNESCO	1,375.83	76,680.40	(920.75)	77,135.48	75,709.79		1,425.69
UNFDAC	2,676.51	15,079.83		17,756.34	15,238.74	2,303.29	214.31
UNFPA, New York	10,012.71	3,271,758.27	1,857,764.20	5,139,535.18	4,918,238.96	888.43	220,407.79
UNHCR, Geneva	72,576.90	1,497,696.20	197,896.24	1,768,169.34	1,690,767.07	30,110.72	47,291.55
UNRWA	6,644.09	681,856.75	(10,649.51)	677,851.33	677,023.74		827.59
WFP	3,167.24	18,212.05	87.18	21,466.47	18,299.23		3,167.24
WHO	307,844.00	2,522,816.73	(37,735.92)	2,792,924.81	2,314,069.10	12,716.82	466,138.89
World Bank	2,376.31			2,376.31			2,376.31
Total	426,792.01	10,919,708.11	2,300,104.75	13,646,604.87	12,482,765.16	106,018.61	1,057,821.10
Others	4,252,384.17	18,941,856.73	1,499,933.85	24,694,174.75	19,458,327.27	1,108,679.85	4,127,167.63
GRAND TOTAL	57,526,068.10	109,118,208.34	8,839,494.93	175,483,771.37	122,565,555.95	5,917,677.78	47,000,537.64

a/ Other procurement services, formerly known as warehouse sales, were classified as special accounts in 1990.

b/ On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

c/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

SCHEDULE 10.2

WORLD CONFERENCE ON EDUCATION FOR ALL AND RELATED ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

	Funds received
GOVERNMENTS:	
Australia	100,000.00
Italy	100,000.00
Japan	250,000.00
Switzerland	100,000.00
United States of America	250,000.00
Subtotal	800,000.00
UNITED NATIONS SYSTEM:	
UNDP	16,287.99
UNFPA	60,000.00
World Bank	8,000.00
Subtotal	84,287.99
OTHERS:	
Asian Development Bank	134,000.00
ILSA/IAF	25,000.00
Inter-American Development Bank	205,680.00
Subtotal	364,680.00
Total funds received	1,248,967.99
Fund balance from prior period	2,110,781.24
Total funds available	3,359,749.23
Expenditures incurred	3,359,749.23
Unspent balance	0.00

SCHEDULE 10.3

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 AND 1991 TRANSACTIONS)

(United States dollars)

	Funds pledged	Funds received	
		Summit	Mobilization
GOVERNMENTS			
Albania	2,000.00		2,000.00
Bangladesh	1,522.21	1,522.21	
Barbados	1,996.70	1,996.70	
Belgium	100,000.00	100,000.00	
Bhutan	5,000.00	5,000.00	
Brazil	30,000.00	30,000.00	
Belarus	15,000.00	15,000.00	
Cameroon	7,407.40	7,407.40	
Canada	208,333.33	208,333.33	
Chad	1,063.83	1,063.83	
Chile	5,000.00		5,000.00
China	50,000.00	25,000.00	25,000.00
Cuba	4,000.00	4,000.00	
Czechoslovakia	100,000.00		100,000.00
Denmark	87,009.48	87,009.48	
Djibouti	1,000.00	1,000.00	
Dominica	500.00	500.00	
Egypt	50,000.00		0.00
El Salvador	5,000.00	0.00	
Ehtiopia	1,000.00	1,000.00	
Finland	250,375.56	174,375.56	76,000.00
France	114,503.82	114,503.82	
Gambia	3,000.00	0.00	
Germany, Federal Republic of a/	264,900.66	232,642.66	32,258.00
Greece	5,163.08	5,163.08	
Holy See	5,000.00		5,000.00
India	30,000.00	1,000.00	0.00
Indonesia	50,000.00	20,000.00	30,000.00
Ireland	159,270.00	159,270.00	
Italy	250,000.00	150,000.00	100,000.00
Japan	200,000.00	200,000.00	
Jordan	5,000.00	5,000.00	
Kenya	2,174.00		0.00
Kuwait	100,000.00	100,000.00	
Lebanon	5,000.00	5,000.00	
Liechtenstein	2,000.00	2,000.00	
Luxembourg	16,046.21		16,046.21
Malaysia	50,000.00	50,000.00	
Maldives	2,000.00	500.00	1,000.00
Mali	57,591.62	57,591.62	
Mexico	75,000.00	75,000.00	
Myanmar	2,318.39	2,318.39	

SCHEDULE 10.3 (continued)

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 AND 1991 TRANSACTIONS)

(United States dollars)

	Funds pledged	Funds received	
		Summit	Mobilization
Nepal	1,000.00		1,000.00
Netherlands	100,000.00	100,000.00	
Nigeria	50,000.00	50,000.00	
Norway	96,952.22	96,952.22	
Pakistan	50,079.68	50,079.68	
Philippines	2,500.00	2,500.00	
Republic of Korea	50,000.00		50,000.00
Romania	10,000.00	10,000.00	
Russian Federation	100,000.00	100,000.00	
Saint Vincent and The Grenadines	1,851.00	0.00	
Saudi Arabia	20,000.00	20,000.00	
Senegal	23,904.38		23,904.38
Singapore	10,000.00	10,000.00	
Sri Lanka	2,500.00	2,500.00	
Sudan	25,000.00	25,000.00	
Sweden	200,000.00	200,000.00	
Switzerland	50,000.00		50,000.00
Thailand	2,000.00	2,000.00	
Tunisia	2,000.00	2,000.00	
Turkey	25,000.00	25,000.00	
Uganda	30,000.00		30,000.00
Ukraine	15,000.00	15,000.00	
United Kingdom of Great Britain and Northern Ireland	134,615.38	134,615.38	
United States of America	150,000.00	150,000.00	
Uruguay	1,000.00	0.00	
Venezuela	50,000.00		50,000.00
Yugoslavia	20,000.00		20,000.00
Zaire	50,000.00	50,000.00	
Zimbabwe	50,000.00	50,000.00	
	3,648,578.95	2,938,845.36	617,208.59
NATIONAL COMMITTEES FOR UNICEF			
Austria	5,504.59		5,504.59
Belgium	10,000.00		10,000.00
Bulgaria	2,475.00		0.00
Canada	50,877.19		50,877.19
Germany, Federal Republic of a/	130,000.00		130,000.00
Greece	31,318.68	31,318.68	
France	49,541.28		49,541.28
Italy	49,195.65		49,195.65
Japan	133,333.33		133,333.33

SCHEDULE 10.3 (continued)

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 AND 1991 TRANSACTIONS)

(United States dollars)

	Funds pledged	Funds received	
		Summit	Mobilization
Luxembourg	2,857.15		2,857.15
Netherlands	150,000.00		150,000.00
New Zealand	1,119.61		1,119.61
Poland	2,500.00		0.00
Portugal	2,501.51		2,501.51
San Marino	811.04		811.04
Spain	129,314.07		129,314.07
Sweden	25,000.00		25,000.00
Switzerland	20,000.00		20,000.00
Turkey	25,000.00		25,000.00
United Kingdom of Great Britain and Nothern Ireland	114,813.59		114,813.59
United States of America	300,000.00		290,000.00
Yugoslavia	1,932.22		1,932.22
	1,238,094.91	31,318.68	1,191,801.23
OTHERS b/			
Congo	810.81		810.81
Gambia	6,787.67	0.00	
Saudi Arabia	25,000.00		25,000.00
United States of America	1,200.00	500.00	700.00
	33,798.48	500.00	26,510.81
TOTAL PLEDGES/FUNDS RECEIVED	4,920,472.34	2,970,664.04	1,835,520.63
EXPENDITURES INCURRED		2,885,798.45	1,799,550.20
UNSPENT BALANCE		84,865.59	35,970.43
BUDGETS APPROVED BY THE EXECUTIVE BOARD	5,134,445.00	2,994,762.00	2,139,683.00

a/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

b/ Contributions received from individuals and private organizations in these countries.

SCHEDULE 11

INCOME, EXPENDITURES AND FUND BALANCE RELATED TO
PROCUREMENT SERVICES - STAFF AND RELATED COST
FOR THE BIENNIUM ENDED 31 DECEMBER 1991

(United States dollars)

SOURCES OF FUNDS	
Fund balance, 1 January 1990	831,296.37
Funds received	4,040,427.97
Interest income procurement services	1,325,725.23
Total funds available	6,197,449.57
USES OF FUNDS	
Staff-related expenses	5,230,519.57
Transfers to income	112,082.21
Total expenditures and transfers	5,342,601.78
Fund balance, 31 December 1991	854,847.79

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounts

1. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF.

2. By its decision 1987/13, taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. By its decision 1987/2, taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis.

4. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

5. Contributions income received from National Committees and NGOs is accounted for on a cash basis of accounting, with the exception of supplementary funds and emergency contributions, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

6. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are made are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are valued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against these contributions.

8. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including those of GCO. The principles of consolidation reflect the accounting policies outlined in paragraphs 9-13 below.

9. The reporting period and accounts of GCO are maintained on a fiscal year basis ending 30 April.

10. However, for consolidation purposes only, the UNICEF financial statements include the accounts of GCO on a calendar year basis, as at 31 December, based on the trial balance of the accounts of GCO.

11. The trial balance of the accounts of GCO on a calendar year basis, as at 31 December, is derived by estimating receivables, sales and profit on goods delivered to consignees from the ongoing GCO campaign.

12. The financial effect of consolidating the accounts of GCO on a calendar basis is reflected, most notably, in the receivables and earning of GCO.

13. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Income and expenditure

14. Income consists of general resources and supplementary funds. General resources include funds from the voluntary annual contributions of Governments, the net income from GCO, unearmarked funds contributed by the public and other income. Supplementay funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for emergencies and for specific purposes within the programmes approved by the UNICEF Executive Board. These earmarked contributions become part of UNICEF income. If specific terms and conditions are established by donors, separate accounts are maintained for purposes of reporting and financial management.

15. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance" (statement II).

16. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

17. The statement of income and expenditure (Statement I) does not include funds received and expenditures made from special accounts, which are reflected in schedules 10, 10.1, 10.2 and 10.3. Those transactions which do not require approval by the Executive Board are maintained as special accounts.

Assets and liabilities

18. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

19. All outstanding pledges for contributions are recorded as receivables (see paragraph 15 above).

20. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989.

21. During 1990, a capital asset fund was established to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. The capital asset fund was created through a transfer from general resources.

22. Future acquisitions of UNICEF capital assets will be included in the capital asset fund and, at such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset fund.

23. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies. The aggregate total represents the inventory, the value of which is adjusted by the accumulated variance between average and actual costs.

24. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

25. No provision is made for staff entitlements for repatriation, etc., in future years or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

26. A reserve for insurance of $200,000 was established in November 1950 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. The reserve is restored to its authorized limit by a transfer from income. In 1987, UNICEF decided to self-insure for property losses of $100,000. Accordingly, a reserve funded from the budget was established. This reserve was funded equally from the biennium 1986-1987 and the biennium 1988-1989.

Annex I

STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources and supplementary funds approved in 1990 and 1991 (summary by region and type of programme).

2. Summary of programmes funded from general resources approved by the Executive Board at its 1990 and 1991 sessions (by region and type of programme).

3. Programmes entering into effect during 1990 and 1991 between Board sessions corresponding to specific contributions received or pledged during 1990-1991 and adjustments and transfers.

4. Summary of expenditures in 1990 and 1991 by region and type of programme.

5. Expenditure for cooperation by programme in 1990 and 1991.

6. Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1991.

7. Assistance financed by UNFPA through UNICEF in the biennium 1990-1991.

TABLE 1

Total programmes funded from general resources and supplementary funds approved in 1990 and 1991

(Summary by region and type of programme)

(Thousands of United States dollars)

	Africa		Asia		Middle East and North Africa		Americas and the Caribbean		Interregional a/		Total			Percentage
	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	Total	
Health	85,364	102,523	79,886	100,942	21,176	19,133	19,515	12,514	4,527	41,588	210,468	276,700	487,168	38
Water supply and sanitation	39,797	30,984	26,997	71,798	4,392	13,065	1,947	14,291		4,500	73,133	134,638	207,771	13
Nutrition	9,551	2,138	16,293	15,995	980	780	3,489	2,884	3,577	5,132	33,890	26,929	60,819	6
Household food security	3,620	10,517	1,130	2,106			1,525	84			6,275	12,707	18,982	1
Education	10,012	30,073	12,108	41,524	3,728	9,316	7,419	7,233	15,000		48,267	88,146	136,413	9
Young child development	724	70	689	54,295	1,070		3,099	1,909			5,582	56,274	61,856	1
Community organization and development	4,773	3,457	8,267	12,707	216	750	2,289	4,075			15,545	20,989	36,534	3
Area-based, integrated and urban services	9,406	4,333	477	6,415	1,345	9,532	3,822	881			15,050	21,161	36,211	3
Women-centred programmes	4,073	2,907	670	23,820	421	1,810	4,901	1,178			10,065	29,715	39,780	2
Children in especially difficult circumstances	7,217	2,458	2,737	6,568	1,050	1,836	5,544	7,329	300	1,294	16,848	19,485	36,333	3
Advocacy	6,536	8,331	6,930	5,210	2,215	1,800	4,268	5,437	1,000	1,030	20,949	21,808	42,757	4
Planning and social statistics	18,728	9,042	4,500	4,855	3,153	3,860	6,586	4,172	25	53,049	32,992	74,978	107,970	6
Programme support		14,315		17,815		1,370		3,840				37,340	37,340	
Emergency relief and rehabilitation	14,372	40,919	11,744	8,353	22,352	72,192	1,068	712	6,793	9,985	56,329	132,161	188,490	10
Unallocated reserve b/		(26)	4,745	216		40	6,000	359	4,677		15,422	589	16,011	3
Total	214,173	262,041	177,173	372,619	62,098	135,484	71,472	66,898	35,899	116,578	560,815	953,620	1,514,435	100
Recovery												7,730	7,730	
Balance from previously approved programme											(25,716)	(14,109)	(39,825)	
Subtotal	214,173	262,041	177,173	372,619	62,098	135,484	71,472	66,898	35,899	116,578	535,099	947,241	1,482,340	
Savings and deficit											(148)	346	198	
Adjustments											10,656		10,656	
GLOBAL TOTAL											545,607	947,587	1,493,194	

a/ Includes, in 1992 figures, the amount of $2,985 for Central European countries.

b/ This assistance cannot be broken down into the categories above.

TABLE 2

Summary of programmes funded from general resources approved by the Executive Board at its 1990 and 1991 sessions

(By region and type of programme)

(Thousands of United States dollars)

	Africa		Asia		Middle East and North Africa		Americas and the Caribbean		Interregional		Total			Percentage
	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	Total	
Health	45,928	65,794	27,409	64,994	18,365	15,075	12,331	4,830	3,000	41,000	107,033	191,693	298,726	32
Water supply and sanitation	17,804	22,533	15,669	29,500	2,003	6,805	827	290		4,500	36,303	63,628	99,931	11
Nutrition	8,399	900	13,321	8,905	880	490	1,872	1,215	3,479	4,955	27,951	16,465	44,416	5
Household food security	2,305	8,227	775	1,605			1,393				4,473	9,832	14,305	2
Education	9,362	24,110	6,859	31,165	3,144	7,750	3,570	917	15,000		37,935	63,942	101,877	11
Young child development	724	70	494	54,120	1,070		2,815	1,650			5,103	55,840	60,943	7
Community organization and development	2,913		6,707	11,500	198	450	785	1,490			10,603	13,440	24,043	3
Area-based, integrated and urban services	8,440	3,935		6,380	760	6,040	3,712	800			12,912	17,155	30,067	3
Women-centred programmes	3,973	2,657	425	21,945	75	1,775	2,742	270			7,215	26,647	33,862	4
Children in especially difficult circumstances	6,118	1,353	370	4,034	486	1,635	574	3,460		900	7,548	11,382	18,930	2
Advocacy	6,201	7,949	6,847	5,210	2,038	1,800	3,478	4,922	1,000		19,564	19,881	39,445	4
Planning and social statistics	2,055	8,377	469	4,445	319	3,860	2,146	2,855	25	44,700	5,014	64,237	69,251	8
Programme support	15,850	14,139	3,951	17,815	2,834	1,370	3,145	3,273			25,780	36,597	62,377	7
Emergency relief and rehabilitati	1,280		2,000						2,698	7,000	5,978	7,000	12,978	1
Unallocated reserve a/			4,745	216			6,000				10,745	216	10,961	1
Total	131,352	160,044	90,041	261,834	32,172	47,050	45,390	25,972	25,202	103,055	324,157	597,955	922,112	100
Balance from previously approved programmes											(25,716)	(14,109)	(39,825)	
Subtotal new programmes											298,441	583,846	882,287	
Savings and deficit											(148)	346	198	
GLOBAL TOTAL											298,293	584,192	882,485	

a/ This assistance cannot be broken down into the categories above.

TABLE 3

Programmes entering into effect during 1990 and 1991 between Board sessions corresponding to specific contributions received or pledged during 1990-1991 and adjustments and transfers

(Thousands of United States dollars)

	Africa		Asia		Middle East and North Africa		Americas and the Caribbean		Interregional a/		Total			Percentage
	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	Total	
Health	39,436	36,728	52,477	35,948	2,811	4,058	7,184	7,684	1,527	588	103,435	85,006	188,441	31
Water supply and sanitation	21,993	8,451	11,328	42,298	2,389	6,260	1,120	14,001			36,830	71,010	107,840	18
Nutrition	1,152	1,238	2,972	7,090	100	290	1,617	1,669	98	177	5,939	10,464	16,403	3
Household food security	1,315	2,290	355	501			132	84			1,802	2,875	4,677	1
Education	650	5,963	5,249	10,359	584	1,566	3,849	6,316			10,332	24,204	34,536	6
Young child development			195	175			284	259			479	434	913	
Community organization and development	1,860	3,457	1,560	1,207	18	300	1,504	2,585			4,942	7,549	12,491	2
Area-based, intergrated and urban services	966	398	477	35	585	3492	110	81			2,138	4,006	6,144	1
Women-centred programmes	100	250	245	1,875	346	35	2,159	908			2,850	3,068	5,918	1
Children in especially difficult circumstances	1,099	1,105	2,367	2,534	564	201	4,970	3,869	300	394	9,300	8,103	17,403	3
Advocacy	335	382	83		177		790	515		1,030	1,385	1,927	3,312	1
Planning and social statistics	823	665	80	410			1,295	1,317		8,349	2,198	10,741	12,939	2
Programme support		176						567				743	743	
Emergency relief and rehabilitation	13,092	40,919	9,744	8,353	22,352	72,192	1,068	712	4,095	2,985	50,351	125,161	175,512	29
Unallocated reserve b/		(26)				40		359	4,677		4,677	373	5,050	1
Total	82,821	101,996	87,132	110,785	29,926	88,434	26,082	40,926	10,697	13,523	236,658	355,664	592,322	97
Adjustments	2,713		6,606		30		623		684		10,656	0	10,656	2
Recovery												7,730	7,730	1
Grand Total	85,534	101,996	93,738	110,785	29,956	88,434	26,705	40,926	11,381	13,523	247,314	363,394	610,708	100

a/ Includes, in 1992 figures, the amount of $2,985 for Central European countries.

b/ This assistance cannot be broken down into the categories above.

TABLE 4

Summary of expenditures in 1990 and 1991 by region and type of programme

(Thousands of United States dollars)

	Africa		Asia		Middle East and North Africa		Americas and the Caribbean		Interregional a/		Total			Percentage
	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	Total	
Child health														
Immunization	51,135	30,856	71,214	48,670	14,016	10,306	11,263	6,349	1,457	2,238	149,085	98,419	247,504	21
Oral rehydration therapy	2,809	2,391	2,915	3,328	1,552	1,362	1,378	1,322	621	549	9,275	8,952	18,227	2
Other health	50,715	50,314	24,066	26,442	5,780	6,763	10,073	10,531	1,216	2,945	91,850	94,995	186,845	16
Subtotal, Child health	104,659	83,561	98,195	76,440	21,348	18,431	22,714	18,202	3,294	5,732	250,210	202,366	452,576	39
Child nutrition and food	13,302	11,187	10,927	12,506	323	209	2,194	2,367	2,354	4,478	29,100	30,747	59,847	5
Water supply and sanitation	26,554	28,110	43,056	33,802	7,699	6,350	4,753	4,988	334	39	82,396	73,289	155,685	13
Education b/	11,567	11,079	34,922	25,998	2,983	3,090	6,483	7,095	1,167	1,111	57,122	48,373	105,495	9
Other programme areas a/	13,909	9,097	11,971	14,616	2,218	1,936	12,666	12,494	492	707	41,256	38,850	80,106	7
Emergency c/	18,947	34,799	10,972	15,043	18,389	54,656	212	2,232	619	4,014	49,139	110,744	159,883	14
Planning/advocacy/ programme support	27,492	32,725	22,720	21,272	3,659	5,398	8,915	13,294	12,321	14,033	75,107	86,722	161,829	14
Total	216,430	210,558	232,763	199,677	56,619	90,070	57,937	60,672	20,581	30,114	584,330	591,091	1,175,421	100
Programme support services											84,947	92,222	177,169	
Total assistance											669,277	683,313	1,352,590	
Administrative services											68,652	74,460	143,112	
Recovery from programmes											(4,045)	(5,984)	(10,029)	
TOTAL EXPENDITURE											733,884	751,789	1,485,673	

a/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

b/ Includes young child development programme.

c/ Includes, in 1992 figures, an amount of $3,357 for Central European countries.

TABLE 5

Expenditure for cooperation by programme in 1990 and 1991

(Thousands of United States dollars)

	1988		1989		Total 1988-1989		1990		1991		Total 1990-1991		1990-91 over 1988-89 increase (decrease)	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	%
Child health	158,186	40	203,464	41	361,650	40	250,216	43	202,366	34	452,582	39	90,932	36
Child nutrition	22,394	6	27,566	6	49,960	6	29,085	5	30,747	5	59,832	5	9,872	34
Water supply and sanitation	68,456	17	75,693	15	144,149	16	82,396	14	73,289	12	155,685	13	11,536	14
Education a/	36,735	9	36,549	7	73,284	8	57,122	10	48,373	8	105,495	9	32,211	56
Other programme areas b/	29,025	7	34,590	7	63,615	7	41,252	7	38,850	7	80,102	7	16,487	40
Emergency c/	32,233	8	49,277	10	81,510	9	49,139	8	110,744	19	159,883	14	78,373	159
Planning/advocacy/ programme support	52,490	13	73,983	15	126,473	14	75,120	13	86,722	15	161,842	14	35,369	47
Total	399,519	100	501,122	100	900,641	100	584,330	100	591,091	100	1,175,421	100	274,780	47
Programme support services	67,710		76,485		144,195		84,947		92,222		177,169			
Total assistance	467,229		577,607		1,044,836		669,277		683,313		1,352,590			

a/ Includes young child development.

b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

c/ Includes, in 1992 figures, an amount of $3,357 for Central European countries.

TABLE 6

Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1991

(United States dollars)

	Opening balance 1 January 1990	Received	Accounts adjusted	Total	Expenditures	Returned/ transferred	Balance 31 December 1991
UNDRO	267,337.64	6,134,458.90		6,401,796.54	5,374,631.30		1,027,165.24
UNHCR	(41,469.89)			(41,469.89)	3,761.17		(45,231.06)
UNCDF	(1,201,472.62)	3,666,713.70		2,465,241.08	2,309,037.18		156,203.90
UNDP	(920,747.72)	391,200.00		(529,547.72)	1,290,434.47		(1,819,982.19)
UNFPA	26,177.04	1,775,000.00		1,801,177.04	3,253,583.52		(1,452,406.48)
UNESCO			4,832.00	4,832.00	332.00		4,500.00
United Nations Secretary-General's appeals	5,000.25		(5,000.25)	0.00	0.00		0.00
United Nations African Emergency Trust Fund	553,388.39		168.25	553,556.64	1,210,513.78		(656,957.14)
Office of the Special Representative of the Secretary-General for Cambodia	(600,000.00)			(600,000.00)			(600,000.00)
Coordinator for United Nations Assistance Programme Relating to Afghanistan	3,586,539.79	4,648,962.23		8,235,502.02	6,268,477.37		1,967,024.65
World Bank	(257,754.36)			(257,754.36)	120.82		(257,875.18)
PAHO, Washington		30,000.00		30,000.00	19,240.73		10,759.27
Total	1,416,998.52	16,646,334.83	0.00	18,063,333.35	19,730,132.34	0.00	(1,666,798.99)

TABLE 7

Assistance financed by UNFPA through UNICEF in the biennium 1990-1991

(United States dollars)

Country	Unspent balance of commitments as of 1 January 1990	New allocations	Adjustment	Total	Expenditure	Unspent balance commitments as o 31 December 199
Africa						
Central African Republic	61,316	(50,530)	(10,786)	0		0
Mali	2,109	(2,109)		0		0
Senegal	34			34	34	0
Asia						
Afghanistan	26,688		(11,076)	15,612	15,612	0
China	20,000	(20,000)		0		0
Sri Lanka	11			11	11	0
Total	110,158	(72,639)	(21,862)	15,657	15,657	0

Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

ACCOUNTS, AUDITED

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

ACCRUAL SYSTEM OF ACCOUNTING

To record income or expenditures in the accounting period to which they relate, notwithstanding that the receipt or payment of funds may take place in a different accounting period.

BUDGET

A plan in financial terms for carrying out proposed activities in a specified time. The Executive Board approves an appropriation of funds for UNICEF administrative and programme support costs.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

Budget appropriations

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand
(Also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because they are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EQUIPMENT, NON-EXPENDABLE

Equipment with a serviceable life of more than one accounting period for which inventory records are maintained.

EXPENDITURES

The payment of cash or the incurring of a liability for the purpose of programme co-operation or in support thereof. Programme expenditures, which are recorded on an accrual basis, reflect the actual UNICEF inputs for the period in the form of supplies, equipment and/or services.

FINANCIAL PERIODS

The operating period of the organization covered by the financial statements is on a biennium basis.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

The aggregate net value of UNICEF expressed as the net balance of total assets minus total liabilities. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Money or firm pledges received or accrued during a financial period that increase the resources of UNICEF for implementation of approved programmes.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources" and "supplementary funds".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from GCO, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Income other than the value of the voluntary contributions and the net income of GCO.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programmes.

Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for specific purposes.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the GCO materials at the end of an accounting or financial period.

LIQUIDITY POLICY

Due to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

To meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

OBLIGATION

A financial engagement involving a liability against the resources of the current financial period.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children, by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. The reserve is then restored annually to the level of $200,000 by transfer from UNICEF income (other income). UNICEF also has a reserve of $100,000 for third party liability.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of reimbursable procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income, therefore, for accounting and reporting purposes, they are recorded separately and distinguished from funds that are part of income and are spent for programmes approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions (or purpose - specific contributions) from donors.

STAFF ASSESSMENT

A deduction from the gross salary of a staff member of an amount in lieu of income tax.

UNENCUMBERED BALANCE

That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.